

Internal Revenue Service

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Department of the Treasury

Washington, DC 20224

Third Party Communication: None

Date of Communication: Not Applicable

Person To Contact:

, ID No.

Telephone Number:

Refer Reply To:

CC:PT&E:B03

PLR-113674-24

Date:

January 29, 2025

Dear :

This letter modifies PLR-106456-22, dated September 26, 2022 (Previous Letter). This ruling modifies and supersedes the Previous Letter.

The legend of the Previous Letter is modified to read as follows:

Company =

Trust =

State =

Date 1 =

Date 2 =

Date 3 =

Date 4 =

\$n =

Pursuant to a power of attorney on file with this office, we are sending a copy of this letter to your authorized representative.

Sincerely,

Richard T. Probst
Senior Technician Reviewer, Branch 3
Office of the Associate Chief Counsel
(Passthroughs, Trusts, and Estates)

Enclosure

Copy of this letter for § 6110 purposes

cc: