

INTERNAL REVENUE SERVICE

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MAR 20, 2001

In re:

Legend:

Taxpayer =

Dear

This letter is notification that the Internal Revenue Service (IRS) is reconsidering the applicability to certain semitrailer bodies of the feed, seed, and fertilizer equipment exception in § 4053(2) of the Internal Revenue Code.

On April 19, 1985, IRS issued a letter ruling (LTR - 8529027) involving Taxpayer. LTR - 8529027 concluded that Taxpayer's retail sale of an open box trailer body was not subject to the tax imposed by § 4051(a) of the Code because the open box trailer body was primarily designed to transport feed, seed, or fertilizer to a farm, and to unload the feed, seed, or fertilizer on the farm as described in § 4053(2). This open box trailer body had a chain link conveyor system, a floor that sloped from front to rear, a fully removable top, a hydraulically operated metering door, a fully opening rear door, a rear conveyor seal, a hydraulic flow control valve, and a self-contained gasoline/hydraulic power unit to power the unloading system.

Because this matter is now being reconsidered, the IRS is withdrawing LTR - 8529027 effective April 1, 2001. Consequently, Taxpayer may no longer rely on LTR - 8529027 after March 31, 2001.

If you have any questions concerning this withdrawal, please contact

Sincerely,
Associate Chief Counsel
(Passthroughs and Special Industries)
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Chief, Branch 8