

therefor pursuant to paragraph (c)(4) of this section. If made at the time of inspection the request for copies need not be in writing, unless the material is not immediately available for copying. The Commissioner may prescribe fees pursuant to section 6110(j) for furnishing copies of material open or subject to inspection.

(4) *Requests.* Any request for copies of written determinations, for inspection of general written determinations relating to accounting or funding periods and methods or technical advice memoranda involving civil fraud and criminal investigations, and jeopardy and termination assessments, for inspection or copies of background file documents, and for copies of the index shall be submitted to the reading room in which is located the requested material. If made in person, the request may be submitted to the internal revenue employee supervising the reading room. The request shall contain:

(i) Authorization for the Internal Revenue Service to charge the person making such request for making copies, searching for material, and making deletions therefrom;

(ii) The maximum amount of charges which the Internal Revenue Service may incur without further authorization from the person making such request;

(iii) With respect to requests for inspection and copies of background file documents, the file number of the written determination to which such background file document relates and a specific identification of the nature or type of the background file document requested;

(iv) With respect to requests for inspections of general written determinations relating to accounting or funding periods and methods, the day, week, or month of issuance of such written determination, and the applicable category as selected from a special summary listing of categories prepared by the Internal Revenue Service;

(v) With respect to requests for copies of written determinations, the file number of the written determination to be copied, which can be ascertained in the reading room or from the index;

(vi) With respect to requests for copies of portions of the index, the section

of the Internal Revenue Code, related statute or tax treaty in which the person making such request is interested;

(vii) With respect to material which is to be mailed, the name, address, and telephone number of the person making such request and the address to which copies of the requested material should be sent; and

(viii) Such other information as the Internal Revenue Service may from time to time require in its operation of reading rooms.

[T.D. 7524, 42 FR 63412, Dec. 16, 1977]

#### § 301.6110-2 Meaning of terms.

(a) *Written determination.* A “written determination” is a ruling, a determination letter, or a technical advice memorandum, as such terms are defined in paragraphs (d), (e), and (f) of this section, respectively. Notwithstanding paragraphs (d) through (f) of this section, a written determination does not include for example, opinion letters (as defined in § 601.201(a)(4) of this chapter), information letters (as defined in § 601.201(a)(5) of this chapter), technical information responses, technical assistance memoranda, notices of deficiency, reports on claims for refund, Internal Revenue Service decisions to accept taxpayers’ offers in compromise, earnings and profits determinations, or documents issued by the Internal Revenue Service in the course of tax administration that are not disclosed to the persons to whose tax returns or tax liability the documents relate.

(b) *Reference written determination.* A “reference written determination” is any written determination that the Commissioner determines to have significant reference value. Any written determination that the Commissioner determines to be the basis for a published revenue ruling is a reference written determination until such revenue ruling is obsolete, revoked, superseded or otherwise held to have no effect.

(c) *General written determination.* A “general written determination” is any written determination that is not a reference written determination.

(d) *Ruling.* A “ruling” is a written statement issued by the National Office to a taxpayer or to the taxpayer’s

authorized representative (as such term is defined in § 601.201(e)(7) of this chapter) on behalf of the taxpayer, that interprets and applies tax laws to a specific set of facts. A ruling generally recites the relevant facts, sets forth the applicable provisions of law, and shows the application of the law to the facts.

(e) *Determination letter.* A “determination letter” is a written statement issued by a district director in response to a written inquiry by an individual or an organization that applies principles and precedents previously announced by the National Office to the particular facts involved.

(f) *Technical advice memorandum.* A “technical advice memorandum” is a written statement issued by the National Office to, and adopted by, a district director in connection with the examination of a taxpayer’s return or consideration of a taxpayer’s claim for refund or credit. A technical advice memorandum generally recites the relevant facts, sets forth the applicable law, and states a legal conclusion.

(g) *Background file document*—(1) *General rule.* A “background file document” is—(i) The request for a written determination.

(ii) Any written material submitted in support of such request by the person by whom or on whose behalf the request for a written determination is made,

(iii) Any written communication, or memorandum of a meeting, telephone communication, or other contact, between employees of the Internal Revenue Service or Office of its Chief Counsel and persons outside the Internal Revenue Service in connection with such request or written determination which is received prior to the issuance (as such term is defined in paragraph (h) of this section) of the written determination, but not including communications described in paragraph (g)(2) of this section, and

(iv) Any subsequent communication between the National Office and a district director concerning the factual circumstances underlying the request for a technical advice memorandum, or concerning a request by the district director for reconsideration by the Na-

tional Office of a proposed technical advice memorandum.

(2) *Limitations.* Notwithstanding paragraph (g)(1) of this section, a “background file document” shall not include any—

(i) Communication between the Department of Justice and the Internal Revenue Service or the Office of its Chief Counsel relating to any pending civil or criminal case or investigation,

(ii) Communication between Internal Revenue Service employees and employees of the Office of its Chief Counsel,

(iii) Internal memorandum or attorney work product prepared by the Internal Revenue Service or Office of its Chief Counsel which relates to the development of the conclusion of the Internal Revenue Service in a written determination, including, with respect to a technical advice memorandum, the Transmittal Memorandum, as defined in § 601.105(b)(5)(vi)(c) of this chapter,

(iv) Correspondence or any portion of correspondence between the Internal Revenue Service and any person relating solely to the making of or extent of deletions pursuant to section 6110(c), or a request pursuant to section 6110(g) (3) and (4) for postponement of the time at which a written determination is made open or subject to inspection,

(v) Material relating to (A) a request for a ruling or determination letter that is withdrawn prior to issuance thereof or that the Internal Revenue Service declines to answer, (B) a request for technical advice that the National Office declines to answer, or (C) the appeal of a taxpayer from the decision of a district director not to seek technical advice, or

(vi) Response to a request for technical advice which the district director declines to adopt, and the district director’s request for reconsideration thereof.

(h) *Issuance.* “Issuance” of a written determination occurs, with respect to rulings and determination letters, upon the mailing of the ruling or determination letter to the person to whom it pertains. Issuance of a technical advice memorandum occurs upon the adoption of the technical advice memorandum by the district director.

(i) *Person to whom written determination pertains.* A “person to whom a written determination pertains” is the person by whom a ruling or determination letter is requested, but if requested by an authorized representative, the person on whose behalf the request is made. With respect to a technical advice memorandum, a “person to whom a written determination pertains” is the taxpayer whose return is being examined or whose claim for refund or credit is being considered.

(j) *Person to whom a background file document relates.* A “person to whom a background file document relates” is the person to whom the related written determination pertains, as such term is defined in paragraph (i) of this section.

(k) *Person who has a direct interest in maintaining confidentiality.* A “person who has a direct interest in maintaining the confidentiality of a written determination” is any person whose name and address is listed in the request for such written determination, as required by § 601.201(e)(2) of this chapter. A “person who has a direct interest in maintaining the confidentiality of a background file document” is any person whose name and address is in such background file document, or who has a direct interest in maintaining the confidentiality of the written determination to which such background file document relates.

(l) *Successor in interest.* A “successor in interest” to any person to whom a written determination pertains or background file document relates is any person who acquires the rights and assumes the liabilities of such person with respect to the transaction which was the subject matter of the written determination, provided that the successor in interest notifies the Commissioner with respect to the succession in interest.

[T.D. 7524, 42 FR 63413, Dec. 16, 1977]

**§ 301.6110-3 Deletion of certain information in written determinations open to public inspection.**

(a) *Information subject to deletion.* There shall be deleted from the text of any written determination open to public inspection or subject to inspection upon written request and background file document subject to inspection

upon written request pursuant to section 6110 the following types of information:

(1) *Identifying details.* (i) The names, addresses, and identifying numbers (including telephone, license, social security, employer identification, credit card, and selective service numbers) of any person, other than the identifying details of a person who makes a third-party communication described in § 301.6110-4(a), and

(ii) Any other information that would permit a person generally knowledgeable with respect to the appropriate community to identify any person. The determination of whether information would permit identification of a particular person will be made in view of information available to the public at the time the written determination or background file document is made open or subject to inspection and in view of information that will subsequently become available, provided the Internal Revenue Service is made aware of such information and the potential that such information may identify any person. The “appropriate community” is that group of persons who would be able to associate a particular person with a category of transactions one of which is described in the written determination or background file document. The appropriate community may vary according to the nature of the transaction which is the subject of the written determination. For example, if a steel company proposes to enter a transaction involving the purchase and installation of blast furnaces, the “appropriate community” may include all steel producers and blast furnace manufacturers, but if the installation process is a unique process of which everyone in national industry is aware, the “appropriate community” might also include the national industrial community. On the other hand, if the steel company proposes to enter a transaction involving the purchase of land on which to construct a building to house the blast furnaces, the “appropriate community” may also include those residing or doing business within the geographical locale of the land to be purchased.

(2) *Information concerning national defense and foreign policy.* Information