

Part IV - Items of General Interest

Submission of Information to the Office of Tax Shelter Analysis

Announcement 2000-55

In Announcement 2000-12, 2000-12 I.R.B. 835, the Internal Revenue Service announced the formation of the Office of Tax Shelter Analysis, to serve as a clearinghouse for information that comes to the attention of the Service relating to potentially improper tax shelter activity by corporate and noncorporate taxpayers. That announcement provided a mailing address to be used by persons who wish to submit information to the Office of Tax Shelter Analysis relating to particular tax shelter transactions and indicated that a telephone number and e-mail address for the office would be announced thereafter.

Persons wishing to submit information to the Office of Tax Shelter Analysis relating to tax shelter transactions and activities may do so via mail, telephone, fax, or e-mail, as follows:

Mailing address: Internal Revenue Service LM:PFTG
Office of Tax Shelter Analysis
1111 Constitution Avenue, NW
Washington, DC 20224

Telephone number: (202) 283-8740

Fax number: (202) 283-8354

E-mail address: irs.tax.shelter.hotline@irs.gov

The principal author of this announcement is David A. Shulman of the Office of Chief Counsel (Passthroughs and Special

Industries). For further information regarding this announcement contact Mr. Shulman at (202)622-3080 (not a toll-free call).