



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

OFFICE OF
CHIEF COUNSEL

February 19, 1999

CC:EBEO:Br.6
WTA-D- 121821-98

UILC: 4942.00

Number: **199923005**
Release Date: 6/11/1999

INTERNAL REVENUE SERVICE NATIONAL OFFICE FIELD SERVICE ADVICE

MEMORANDUM FOR ASSOCIATE DISTRICT COUNSEL, DELAWARE-
MARYLAND CC:SER:WAS

FROM: ASSISTANT CHIEF COUNSEL (EMPLOYEE BENEFITS
AND EXEMPT ORGANIZATIONS) CC:EBEO

SUBJECT:

This Field Service Advice responds to your memorandum dated August 10, 1998 as supplemented by your memorandum dated December 2, 1998. Field Service Advice is not binding on Examination or Appeals and is not a final case determination. This document is not to be cited as precedent.

LEGEND:

A =

ISSUE(S):

Clarify the recommendation that the settlement offer be accepted.

CONCLUSION:

Clarification provided

FACTS:

By memorandum _____, you requested clarification of our memorandum that recommended acceptance of A's settlement offer. This

request was supplemented by your memorandum dated _____, that provided additional information regarding A's operations. Our review of the new material suggests that clarification of our prior memorandum is no longer necessary. The materials indicate that our concerns are addressed. Furthermore, based on the description of the operations, we believe that correction has occurred and the

We indicated a concern about compliance in future years. However, we believe that in light of this new material, the District and A should be able to resolve these issues based on A's current operations. Our office is ready to provide assistance to the District as necessary.

If you have any questions or require further assistance, please contact Ronald Weinstock at (202) 622-4089.

CASE DEVELOPMENT, HAZARDS AND OTHER CONSIDERATIONS:

None.

MARY E. OPPENHEIMER
Assistant Chief Counsel

By: _____
JAMES BROKAW
Chief, Branch 5
Office of Associate Chief Counsel
Employee Plans and
Exempt Organizations