

INTERNAL REVENUE SERVICE

UIL: 38.02-03

CC:DOM:P&SI:5
FREV-109388-99

Number: **199929035**

Release Date: 7/23/1999

From:

Sent: Wednesday, May 19, 1999 9:49 AM

To:

Cc:

Subject:

Based on a preliminary review of the materials you provided us on May 5, 1999, it is our opinion that Revenue Ruling 82-49 would apply in _____ situation. However, I would recommend that you check with _____ in IT&A to get his views on the § 6511 issues.

If I can be of any further assistance, please call me at _____ .