

Office of Chief Counsel  
Internal Revenue Service  
**Memorandum**

Number: **200552010**

Release Date: 12/30/2005  
CC:ITA:B02:EBCleverdon  
POSTF-150779-04

UILC: 446.00-00

date: September 09, 2005

to: John F. Risacher  
Director of Field Operations  
LMSB:HMT  
477 Michigan Avenue  
Detroit, MI 48226

from: Clifford M. Harbourt, Senior Technician Reviewer  
Branch 2, Income Tax and Accounting

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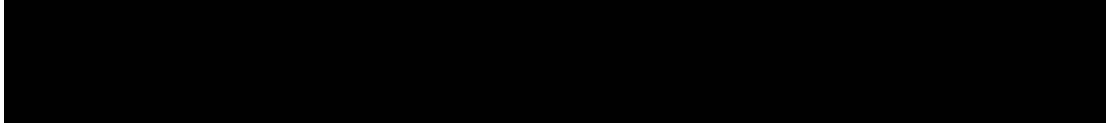
subject: Technical Advice Memorandum Transmittal

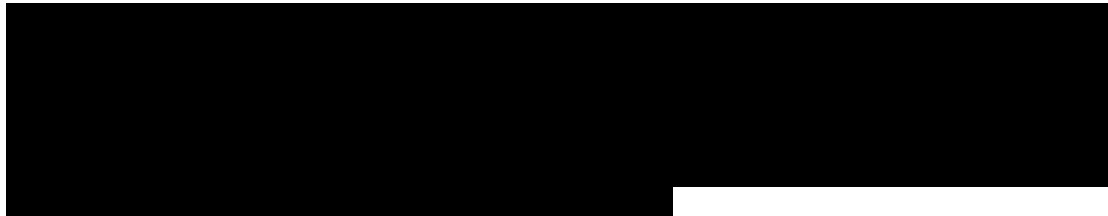
Taxpayer/TIN:

CASE MIS No.: TAM-139427-04 Year(s) or Period(s) Involved:

- Attached is our memorandum in response to your request for technical advice in the case named above.

The attached memorandum comes within the scope of § 6110 of the Code and, accordingly, will be made open to public inspection in the Freedom of Information Reading Room, except in cases involving criminal investigations, civil fraud investigations, or jeopardy or termination assessments. This will normally occur 75-90 days after the date of mailing of the enclosed "Notice of Intention to Disclose" and the redacted copy of the technical advice memorandum to the taxpayer. These documents must be furnished to the taxpayer within 30 calendar days after the technical advice memorandum is mailed from the National Office, unless the IRS office to which the technical advice memorandum is addressed seeks reconsideration. The Notice of Intention to Disclose, Notice 438, must be appropriately dated in accordance with the instructions furnished by the National Office; the date of mailing of the Notice must be documented; and a copy of the Notice (containing the dates inserted by you) must be immediately forwarded with an accompanying transmittal memorandum containing the name of the taxpayer, to the National Office, c/o Chief, Disclosure Unit, CC:PA:T:DU, Ben Franklin Station, Post Office Box 7604, Washington, D.C. 20044.





- Case returned for further development. State reasons below or continue on a separate sheet, if necessary.

<b>Attachments:</b>	<b>Distribution:</b>
Copy of this memorandum	You <b><i>must</i></b> check appropriate blocks. Copies of this
Original and two copies of Technical Advice Memorandum	memorandum and Technical Advice Memorandum to:
Copy of Technical Advice Memorandum edited for 6110 purposes	<b>Operating Division</b>
Copy of Notice of Intention to Disclose	<input type="checkbox"/> SBSE <input checked="" type="checkbox"/> LMSB <input type="checkbox"/> TEGE <input type="checkbox"/> WI
Copy of Technical Advice Dating Schedule	<b>Appeals</b>
Submitting office case file (if any)	Headquarters and Area Office
	<input type="checkbox"/> WI <input type="checkbox"/> LMSB <input type="checkbox"/> SBSE-TEGE
	<b>Division Counsel</b>
	<input type="checkbox"/> SBSE <input checked="" type="checkbox"/> LMSB <input type="checkbox"/> TEGE <input type="checkbox"/> WI