



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

OFFICE OF  
CHIEF COUNSEL

October 05, 2006

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Dear \_\_\_\_\_ :

This letter regards an election you made under section 83(b) of the Internal Revenue Code regarding an interest in \_\_\_\_\_. The election form was delivered to the Internal Revenue Service building located at 1111 Constitution Ave., NW, Washington DC.

Rules governing elections filed pursuant to section 83(b) provide that such elections are to be filed at the Internal Revenue Service Center where the taxpayer making the election files his or her federal income tax return. An excerpt from Publication 525, Taxable and Nontaxable Income, discussing these rules is attached. As a resident of \_\_\_\_\_ your section 83(b) election should have been filed at the Internal Revenue Service Center, \_\_\_\_\_. We have forwarded your section 83(b) election to that office.

If you have any additional questions, please contact our office at \_\_\_\_\_.

Sincerely,

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Kenneth M. Griffin  
Assistant Chief, Executive Compensation Branch  
Office of the Division Counsel/Associate Chief  
Counsel (Tax Exempt and Government Entities)