

ID: CCA_2009021109185850

Number: **200912010**

Office:

Release Date: 3/20/2009

UILC: 6715.00-00

From:

Sent: Wednesday, February 11, 2009 9:19:01 AM

To:

Cc:

Subject: Section 6715A

Hi

Notice 2005-80 specifically states that § 6715A(a)(2) pertaining to security requirements will not apply if there are measures to resist tampering. However, the Notice does not mention § 6715A(a)(1) which pertains to tampering. As a general matter, we believe it is possible to assert a penalty under § 6715A(a)(1) in an appropriate case. However, we are not expressing an opinion on whether the case we previously discussed is an appropriate case.

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