

ID: CCA_2009092415570459

Number: **200946043**

Office:

Release Date: 11/13/2009

UILC: 9100.00-00

From:

Sent: Thursday, September 24, 2009 3:57:05 PM

To:

Cc:

Subject: RE: PLR & user fee questions

Per section 5.03 of Rev. Proc. 2009-1, a § 301.9100 request is a letter ruling request, even if the issues in the return are being considered by Appeals. Therefore, a § 301.9100 request should be submitted pursuant to Rev. Proc. 2009-1.

Section 163 is under the jurisdiction of is the contact for Rev. Proc. 2009-1. I would contact her with more specific questions, including questions on the particular user fee that applies to the taxpayer.