ID: CCA_2010012216104737 Number: **201008040** Release Date: 2/26/2010

Office:

UILC: 6231.05-00

From:

Sent: Friday, January 22, 2010 4:10:53 PM

To: Cc:

Subject: RE: TEFRA Question

Assuming that the U.S. corporation and its foreign corporation owner are not partners, the TEFRA proceeding has no effect on our ability to send stat notices to the corporations for foreign withholding.