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**From:**

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**To:**

**Cc:**

**Subject:** JCT Review for Withholding Refund Scenarios

The GCM in question does not have any precedential value and must not be cited as authority. Treas. Reg. § 301.6402-4 controls in these scenarios. Moreover, the analysis in the GCM actually supports this position because it provides that the regulation section needed to be revised in order for it not to be applicable to your scenarios. Treasury and the IRS never revised this regulation section. The rest of the analysis in the GCM is dicta and not relevant to the discussion.