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From:

Sent: Thursday, July 25, 2013 2:38:42 PM

To:

Cc:

Subject: Transferee Liability Question

You asked whether the Service could successfully assert transferee liability against a foreign entity that lacks a federal employer identification number and does not do business in the United States. From what you told me, the answer is no. As you mentioned, the exam file does not reveal that the entity owns any real estate, bank accounts, investments, or other property in the United States. Given the apparent lack of any connection to the United States, the Service could not successfully assert transferee liability against the entity.

Let me know if you have any other questions.