



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

OFFICE OF THE CHIEF COUNSEL

June 11, 2014

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CC:ITA:B04
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Dear _____ :

This letter responds to your request for a private letter ruling dated April 2, 2014. You request that we issue a ruling on the tax treatment of proceeds you received in settlement of a lawsuit. Unfortunately, we cannot rule on factual matters such as those presented in your request. See section 4.02 of Rev. Proc. 2014-3, 2014-1 I.R.B. 111.

If you have any additional questions, please contact our office at _____ .

Sincerely,

Michael J. Montemurro
Chief, Branch 4
Office of Associate Chief Counsel
(Income Tax & Accounting)