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From:

Sent: Friday, February 19, 2016 1:59 PM

To: [REDACTED]

Cc:

Bcc:

Subject: RE: Correct name on 872 to extend period of limitations

[REDACTED] we agree with your suggestion that the form be executed for [REDACTED]), successor in interest to

[REDACTED] is the taxpayer that you are assessing and the tax liability originated with [REDACTED] and passed to [REDACTED] before settling on [REDACTED]. We do not believe that there is a need to list [REDACTED] because [REDACTED] has its own EIN and is the taxpayer the Service will assess. That said, I do not believe that there is harm in including it. We also caution that exam should ensure that they include all the relevant EINs as some large companies have multiple EINs.

Please let me know if you have any further questions or concerns with this and I will be happy to assist you.

Thank you,