

ID: CCA\_2019100111443843

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Number: **202019001**

Release Date: 5/8/2020

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**From:** [REDACTED]

**Sent:** Tuesday, October 01, 2019 11:44:38 AM

**To:** [REDACTED]

**Cc:** [REDACTED]

**Bcc:**

**Subject:** Request for assistance - POSTU-106985-19

You requested our assistance on a matter with respect to the examination of [REDACTED]. As discussed, we have no objection to the taxpayer's position that (i) it is not required to include in income the amounts at issue for [REDACTED] and [REDACTED] and (ii) it may deduct in a later year the amount at issue that it previously included in income for [REDACTED].