Office of Chief Counsel
Internal Revenue Service

memorandum

CC:NER:PEN:PHI:TL-N-7879-98
GDCurran

date: MAY 25 1999

to: Marvin Rosner, Group Manager, E:1409
Attn: Joe Casale

from: Kenneth J. Rubin, Assistant District Counsel
Pennsylvania District, Philadelphia

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subject: **Statute of Limitations Extension for** [redacted]

We are writing with respect to your request for advice, dated April 7, 1999, concerning the statute of limitations extensions for [redacted] for the taxable years [redacted] and [redacted].

We concur with the language and format contained in the proposed Forms 872, 977 and 2045 prepared by you for our review. We have included those copies with this memorandum. If you have any further questions concerning this matter please contact attorney George Curran at 215-597-3442.

Kenneth J. Rubin

KENNETH J. RUBIN
Assistant District Counsel

Attachments:
as stated.