



June 1, 2010

VIA HAND DELIVERY  
VIA ELECTRONIC MAIL

Internal Revenue Service  
CC:PA:LPD:PR (Announcement 2010-9)  
Room 5203  
P.O. Box 7604  
Ben Franklin Station, N.W.  
Washington, D.C. 20044

Re: Comments on Announcement 2010-9 and Draft Schedule UTP and Instructions

Dear Sir or Madam:

Pursuant to Announcement 2010-9, 2010-7 I.R.B. 408, Announcement 2010-17, 2010-13 I.R.B. 515, and Announcement 2010-30, 2010-19 I.R.B. 668, we respectfully submit the following comments regarding the disclosure requirements described in Announcements 2010-9 and 2010-30 and in the draft Schedule UTP and accompanying draft instructions issued by the Internal Revenue Service. We appreciate the opportunity to comment on these disclosure requirements and would welcome the opportunity to meet with the IRS and the Treasury Department to discuss these comments in greater detail or to answer any questions that you may have.

Positions Subject to Disclosure

We believe the requirement that taxpayers disclose issues for which no reserve is recorded would be unduly burdensome for taxpayers and is inconsistent with the policy behind the proposed adoption of the Schedule UTP. We understand that the IRS has determined that it would lead to a more efficient use of IRS and taxpayer resources if there is greater transparency regarding the taxpayer's tax reserves recorded for financial accounting. IRS personnel have made public comments that completing Schedule UTP will not place new information gathering and reporting requirements on taxpayers. This can only be the case if the Schedule UTP "piggy backs" off of the work that the taxpayer has already performed for financial reporting purposes. Schedule UTP reporting of tax positions for which no reserve is required under FIN 48 or other financial accounting principles necessarily lays an additional, and in some cases substantial, obligation on taxpayers and is therefore inconsistent with the stated policy objectives.

FIN 48 seeks to clarify the generally accepted accounting treatment of income tax by providing consistent criteria to be used in evaluating the recognition and measurement of benefits related to uncertain tax positions. Under the two-step process prescribed by FIN 48, no financial statement benefit can be recognized with respect to a tax position unless it is first determined that it is more likely than not that the position will be sustained based on its technical merits. Assuming this more-likely-than-not threshold is established, the financial statement benefit that must be recognized, and thus the amount of any reserve, is computed by reference to the largest amount that is greater than fifty percent likely to be realized by settlement or otherwise.<sup>1</sup>

Despite the apparent precision of this analytic framework, FIN 48 necessarily involves considerable professional judgment. For example, FIN 48 acknowledges that whether the more-likely-than-not recognition threshold is met is a “matter of judgment based on the individual facts and circumstances of that position evaluated in light of all available evidence.” FIN 48, ¶ 5. Similarly, whether any reserve is required under the measurement phase should be determined based on the facts, circumstances, and information available at the time. FIN 48, ¶ 8. Where a reserve has been recorded, there is obviously agreement between the reporting company and its independent auditor about the need for and the amount of the reserve. It is this objective conclusion, already reflected in the company’s accounting records, that is at the heart of the disclosure initiative described in Announcement 2010-9. However, to the extent that the IRS also seeks disclosure of other tax positions for which no reserve has been established, and the reasons why, the disclosure regime goes well beyond what is required for FIN 48 and will impose additional and unnecessary burdens on taxpayers. Accordingly, we recommend that the IRS require disclosure of only those uncertain tax positions for which a taxpayer has recorded a reserve and eliminate Schedule UTP coverage of other positions.

As currently proposed, the draft Schedule UTP and its instructions provide for disclosure of tax positions for which no reserve has been established because either (1) there is an

---

<sup>1</sup> We understand that Schedule UTP requires the disclosure of tax positions for which a reserve was recorded (and certain tax positions for which no reserve was recorded) regardless of whether the audited financial statement is prepared based on U.S. generally accepted accounting principles, International Financial Reporting Standards, or other country-specific accounting standards. We also understand that effective for accounting periods ending after September 15, 2009, authoritative guidance on U.S. GAAP has been codified in a single FASB publication, the FASB Accounting Standards Codification (“ASC”). The principles of FIN 48 have been incorporated without material changes. See ASC 740-10 (Income Taxes). As a matter of convenience herein, however, we refer simply to FIN 48 reserves and the principles of FIN 48.

expectation that, if challenged, it is unlikely that settlement could be reached (“expectation of litigation”), or (2) a reserve would have been established but for a determination that the IRS has a practice of not challenging such positions (“established administrative practice”). However, reporting companies and their auditors may determine that no reserve is required for other reasons. For example, FIN 48 describes “highly certain” tax positions that may be evaluated, but for which no reserve is required because the taxpayer has a high confidence level regarding the technical merits of the position. FIN 48, ¶A20. In contrast to positions for which an affirmative decision has been made to record a reserve, it will not always be clear why no reserve has been recorded. Nor will it always be clear when a decision was made to not record a reserve; the reporting company may or may not specifically discuss these issues with its independent auditor. Thus, reporting companies generally do not analyze positions for which no reserve is established under FIN 48 in a way that will permit them to provide the requested disclosure without substantial additional analysis.

The “expectation of litigation” standard is particularly problematic in that it arguably describes not only all-or-nothing issues for which there is some degree of uncertainty, but also virtually any plausible but ultimately unsustainable argument that the reporting company or its auditor could imagine being raised by the IRS. For truly outlandish positions, taxpayers would have a high probability of prevailing, and presumably would be willing to litigate such issues if the IRS made the ill-considered decision to challenge them on such a basis. In other words, the line between the positions for which the IRS presumably has an interest under the “expectation of litigation” standard and those positions that would be of limited or no interest is unclear, and yet taxpayers will have to determine whether disclosure is required.

Similarly troublesome is to require a taxpayer to disclose an issue where the taxpayer and the auditor are in agreement that no reserve is required because it is likely that the IRS will not challenge the taxpayer’s position because of an established administrative practice. Identifying these issues will impose a significant burden on taxpayers. In many cases, an administrative practice not to challenge the taxpayer’s position is established because the taxpayer’s tax treatment of an item follows their book treatment of the item and IRS resources would be put to better use pursuing other issues. In addition, as discussed below in our comments on the maximum tax adjustment requirement, in our experience taxpayers cannot readily quantify the potential liability relating to these positions. It is a waste of both taxpayer and IRS resources to devote attention to issues that are, by definition, uncontroversial.

In summary, we do not believe that requiring disclosure with respect to positions for which no reserve has been recorded is justified based on the quality of the information it will provide the IRS and particularly in view of the additional burden it will impose on taxpayers. Accordingly, we urge you to limit the disclosure requirements to issues for which a reserve actually has been recorded.

Should you reject this approach and retain the requirements for disclosure of certain categories of no-reserve issues, we request the issuance of additional guidance to carefully and narrowly define the scope of the no-reserve categories. Given the potential variations in tax reserve reporting by corporate taxpayers, specific guidance and careful definitions are essential to ensure consistent treatment of taxpayers. At a minimum, we recommend that the additional guidance make it clear that taxpayers are not required to report any “highly certain” tax positions. As others have noted, such positions are not considered uncertain tax positions for purposes of FIN 48. We do not believe that the IRS intends for these types of items to be disclosed, and one could read the instructions to not require disclosure of these items. That said, however, guidance expressly confirming that these items do not need to be disclosed would remove at least one element of uncertainty in preparing the schedule for many taxpayers.

In addition, we recommend that the “expectation to litigate” category apply only with respect to those positions for which the sole reason no reserve was recorded is the taxpayer’s intent to litigate the position. Accordingly, we propose that the draft instructions for the “reserve not recorded based on expectation to litigate” category be revised to follow the model for the established administrative practice category so that it applies as follows:

A tax position required to be reported on Schedule UTP includes a tax position for which a reserve would have been recorded in the audited financial statement but for a determination by the taxpayer or a related party that the taxpayer or related party would refuse to accept a settlement by the IRS other than a full concession.

Example 5 should be revised accordingly.

We also recommend that, if the requirement to disclose tax positions falling in the established administrative practice category is retained, taxpayers should not be required to disclose any position for which the taxpayer’s tax treatment follows their book treatment for that item. When the book and tax treatment are aligned, there should not be a significant risk that the taxpayer has taken a tax-advantaged position to defer income or accelerate deduction. Thus, items for which the book and tax treatments are the same provide relatively unattractive audit candidates for the IRS. Accordingly, inclusion of these items on the Schedule UTP will only pose burdens on taxpayers without any corresponding benefit for the government.

In addition to our concerns regarding the requirement to disclose positions for which no reserve was recorded, we believe that the requirement to disclose tax positions that create only a temporary difference is unduly burdensome and should be eliminated. In the alternative, we recommend that less detailed reporting requirements should apply to tax positions that create only a temporary difference. For instance, taxpayers should not be required to report the

Maximum Tax Adjustment (“MTA”) for such positions since the real economic impact of any adjustment is likely only an interest expense.

#### Taxpayers Subject to Detailed Reporting Requirements

We believe that the detailed information required on the Schedule UTP is unnecessary or unproductive with respect to certain taxpayers. First, we agree with others who have indicated that the IRS should reconsider the application of the filing requirement to taxpayers participating in the IRS’ Compliance Assurance Process (“CAP”), which requires taxpayers to attest that they have disclosed during the audit all tax positions for which they would establish FIN 48 reserves. Further, a CAP taxpayer is unique and the information normally provided on the Schedule UTP would not be used to select taxpayers or issues for audit because, for a CAP taxpayer, the audit is already completed by the time the taxpayer files its tax return. For these reasons, we recommend that Schedule UTP include a check-box for CAP taxpayers who have executed the required statement under penalties of perjury that all items required to be disclosed to the CAP exam team per the CAP Memorandum of Understanding have been disclosed. Taxpayers checking this box would not be required to complete Parts I, II, and III of Schedule UTP.

Second, we propose that, at least initially, taxpayers should be required to make detailed disclosures regarding their uncertain tax positions only if their total reserves for U.S. federal income tax exceed a certain percentage (e.g., 10 percent) of some other amount reported on their U.S. federal income tax return (e.g., gross income, taxable income, or total assets). We understand that a principal objective of the Schedule UTP is the desire for the IRS to effectively allocate its resources; we also do not believe that a taxpayer whose tax reserve is below a certain percentage of its taxable income represents an attractive audit candidate. Thus, similar to our recommendation for CAP taxpayers, we propose that Schedule UTP provide a check-box for taxpayers whose total reserves for U.S. federal income tax do not exceed the stated percentage. Again, taxpayers checking this box would not be required to complete Parts I, II, and III of Schedule UTP.

#### Maximum Tax Adjustment

As discussed below, we do not believe that a Maximum Tax Adjustment is necessary or useful as an item of disclosure on the Schedule UTP. However, we applaud the IRS and Treasury for taking into consideration comments on Announcement 2010-9 and proposing in the draft schedule and instructions a relatively simple general rule for computing the MTA, including a sensible approach to ranking transfer pricing and valuation issues. To the extent an MTA is ultimately required on Schedule UTP, we think using an assumed rate of 35% for income, deduction, gain, and loss items, and the amount of any credits, eliminates many of the computational complexities when adjusting for one item in isolation. That said, we question the

CC:PA:LPD:PR (Announcement 2010-9)

June 1, 2010

Page 6

usefulness of the MTA, and in particular its use with respect to the established administrative practice category and valuation and transfer pricing issues.

Both Announcement 2010-9 and ensuing comments by IRS personnel indicate that the stated purpose for disclosure of these uncertain positions and their amounts is to “aid the Service in focusing its examination resources on returns that contain specific uncertain positions that are of particular interest or of sufficient magnitude to warrant Service inquiry . . .” Announcement 2010-9 [emphasis added]. The presentation of the maximum potential liability for a position creates an inflated degree of uncertainty and one which likely far exceeds the realistic risk assessment. Flagging issues based on their maximum potential liability is likely to bring to bear the involvement of many more personnel than the actual value of the issue would warrant. Once so engaged, the bias toward asserting a material adjustment would ultimately lead to many more issues going unresolved at examination. The likelihood of resolving these inflated adjustments at Appeals would similarly be compromised, as the starting point for negotiations in that venue would also be distorted. This would ultimately lead to delays in that process and an eventual increase in unnecessary litigation (as taxpayers will not be inclined to resolve issues for amounts well in excess of their realistic assessment of risk).

We understand the IRS’ desire to have the means to assess the materiality of issues reflected on the schedule for purposes of identifying which returns to select for examination and which issues within a return to examine. We also applaud the IRS’ decision not to invade upon the taxpayer’s risk assessment of the individual issues on the schedule. However, the MTA, even in the simplified manner proposed, will not provide the IRS with useful information and has the potential to be misused by exam teams precisely because the MTA does not reflect any assessment on the merits of the issue. A strong, although still somewhat uncertain, tax position on a large dollar amount will appear attractive for an exam team to devote its resources to, but ultimately should lead to no adjustment. Without very focused and intense training and monitoring, there is a substantial risk that exam teams will see the large number and feel compelled to propose an adjustment simply because the MTA is large. Any true discussion of the merits could be lost or, at a minimum, will be obscured by the shadow of the large MTA. Accordingly, we suggest that the inclusion of the MTA on the schedule be dropped entirely.

If you reject this approach and continue to require the disclosure of the MTA, the MTA should at least be eliminated for the established administrative practice category. Our clients have reported that their accounting systems are designed with the administrative practices in mind and therefore do not collect the data necessary to calculate the impact if the administrative practices were not followed. For example, many companies routinely expense items below a certain threshold with the concurrence of their IRS exam teams. Their accounting system may be able to issue a report with all items below that threshold, but requiring the taxpayer to examine each item to determine whether it would otherwise be subject to capitalization would be

burdensome in the extreme. The established administrative practices are generally practices of administrative convenience and to require the MTA would undo the streamlining that both taxpayers and the IRS exam teams have concluded is acceptable. If, as seems apparent, the goal in requiring disclosure of the administrative practice category is to verify that the administrative practice exists and is agreed to by senior levels of the IRS, the MTA is unnecessary for this category.

We also believe that the MTA for transfer pricing should be eliminated. Even the proposed ranking of the positions is unnecessary given the standard information document requests for transfer pricing documentation and transfer pricing studies typically issued at the beginning of an examination involving transfer pricing issues. It would be inappropriate to ask for a ranking that reflects the taxpayer's assessment of the issue, and a ranking that does not reflect any risk assessment is not helpful and can be misleading.

With respect to valuation issues reported on Schedule UTP, rather than a ranking based on the reserves or estimated tax adjustments, we recommend that the IRS consider asking for the value used by the taxpayer or allowing taxpayers to rank the positions based on that value. This approach would be less burdensome for taxpayers and should give the IRS sufficient information regarding the relative importance of the uncertain valuation positions. Again, any ranking that involves an assessment is inappropriate, and without any assessment the number is potentially misleading.

Finally, if the disclosure of the MTA is retained, instead of requiring precise calculations (which are burdensome and inherently flawed), we propose that taxpayers be permitted to identify the MTA based upon pre-determined ranges. Such ranges could be established on a sliding scale depending upon the gross income reported by the taxpayer. This would achieve the IRS's objective of identifying material issues for purposes of resource allocation, while not creating an unrealistic context for the examination of these issues for LMSB. It would also greatly simplify issue measurement. The dollar amounts computed for the FIN 48 reserve do not equal the simple tax effect of the item. Accordingly, allowing the taxpayer to use a range to identify materiality would reduce the burden of computing the MTA, while still providing the IRS with information regarding the materiality of the item.

#### Protective Forms 1120F

The draft instructions provide that all taxpayers who file Forms 1120F and meet the \$10 million asset threshold will be required to file the Schedule UTP. Certain taxpayers file a protective Form 1120F even though they believe that they are not subject to U.S. tax for a variety of reasons, including ensuring the application of treaty protections. It would be extremely burdensome to require these taxpayers to file the Schedule UTP under circumstances where they

are not subject to U.S. tax in the first instance. We believe that it would discourage such taxpayers from filing the protective Form 1120F, and therefore, imposing the disclosure obligation on these taxpayers would not be in the interest of good tax policy. At a minimum, we suggest that imposing the obligation to file the Schedule UTP be deferred until after the IRS has gained more experience with audit of returns including the Schedule UTP.

#### Penalties and Penalty Protection

Announcement 2010-9 indicated that the IRS was evaluating additional options for penalties or sanctions to be imposed when a taxpayer fails to make adequate disclosure of the required information regarding its uncertain tax positions. This included the possibility of seeking legislation imposing a penalty for failure to file the schedule or to make adequate disclosure. However, since the release of the draft Schedule UTP and accompanying instructions, at least one IRS official has indicated that the IRS does not contemplate seeking new penalties for taxpayers who fail to file Schedule UTP when required to do so, or who fail to file a complete Schedule UTP. We agree that no new penalties are needed to enforce filing of the Schedule UTP. Where the IRS perceives abuses with respect to the completion of a particular taxpayer's Schedule UTP, the IRS could potentially relax its policy of restraint and require production of the tax accrual workpapers (or a portion thereof), consistent with its litigating position in *Textron, Inc. v. United States*. The mere threat of such action is a significant disincentive that we believe would be sufficient to ensure compliance with the disclosure requirements of Schedule UTP by the majority of taxpayers. We are concerned, however, that if individual exam teams are allowed to make the decision to ask for tax accrual workpapers, the threats may be made too often. Thus, we would encourage IRS management to adopt an approach under which the policy of restraint would be relaxed only in extreme cases of perceived abuse and only with the approval of senior executives within the IRS, preferably the same individuals who must approve any request for tax accrual workpapers under the current policy of restraint. Furthermore, no separate Schedule UTP penalties are necessary to encourage compliance because cases of willful failure to provide a Schedule UTP or supply information required on Schedule UTP may be subject to criminal prosecution under Internal Revenue Code section 7203.

In addition to the rather significant "sticks" the IRS would have at its disposal, we think the IRS can encourage compliance without separate penalties by also providing some "carrots" for taxpayer cooperation. IRS officials have publicly stated the desire to expand successful programs such as CAP. We suggest that the IRS reserve programs like CAP and other desirable alternative dispute resolution forums for taxpayers who comply in good faith with the Schedule UTP requirements.



We appreciate the decision to treat a complete and accurate disclosure of a tax position on Schedule UTP as a disclosure sufficient to avoid various section 6662 penalties, sparing taxpayers the burden of filing a separate Form 8275 or Form 8275-R. However, in exchange for the substantially increased disclosure required by Schedule UTP, and considering that the Schedule UTP is mandatory while the Form 8275 is voluntary, we recommend that greater penalty relief be given to those who file Schedule UTP in good faith. Such a policy is consistent with long-standing IRS “voluntary disclosure” views in the sense that taxpayers that come to the IRS before the IRS comes to them are treated less harshly. Preferably, all penalties, with the possible exception of the new strict liability penalties for listed transactions and transactions lacking economic substance (which the IRS presumably does not have authority to waive), would be waived for any item included on the disclosure. At a minimum, the IRS should consider penalty relief that functionally eliminates any possible application of a substantial understatement penalty based on the disclosed item being considered a “tax shelter” under section 6662(d). The “plan or arrangement” definition of a tax shelter under that provision is extremely broad and often is itself a subject of uncertainty for taxpayers. Particularly if the new listed transaction penalty is not waived, waiving all other penalties associated with a “plan or arrangement” for a good faith Schedule UTP disclosure is a well-balanced and appropriate tax policy approach given the substantially increased disclosure that will be required for taxpayers with respect to such transactions.

#### Concise Description

Regarding the requirement in Schedule UTP for a concise description of each tax position reported in the schedule, we appreciate the examples of concise descriptions provided in the draft instructions for the schedule. However, there is an inconsistency between the examples and the instructions that should be resolved in the final instructions. The draft instructions direct taxpayers to provide a concise description that includes “information that reasonably can be expected to apprise the IRS of the identity of the tax position and the nature of the uncertainty,” as well as “the rationale for the position and the reasons for determining the position is uncertain.” Nevertheless, the examples contain only a factual description of the transaction at issue, a brief statement of the position taken by the taxpayer, and a brief statement of the issue (*i.e.*, the nature of the uncertainty). The examples do not, based on our understanding of the ordinary meaning of the terms, provide either “the reasons for determining the position is uncertain” or “the rationale for the position.” We recommend that the final instructions not state a requirement that the concise description include the rationale for the position and reasons for determining the position is uncertain. Requesting such information is perilously close to requesting the taxpayer’s thoughts and impressions and could trigger unnecessary privilege disputes. If, as the examples seem to indicate, the IRS is seeking only a concise description of the tax position and nature of the tax position, the instructions should so state. A good faith effort to provide a concise description of the position should suffice, since the mere inclusion of

the issue on Schedule UTP identifies the position as one with respect to which the taxpayer has some degree of uncertainty.

Defer Implementation to Facilitate Effective Use of Schedule UTP

As you are aware, taxpayers are extremely concerned about how the Schedule UTP will be used by the IRS in examinations and that taxpayers will be treated inconsistently. IRS management has offered assurances that IRS examiners will not simply use the list of uncertain tax positions and MTAs in Schedule UTP as the basis for a proposed adjustment, nor will the MTAs be used as the starting point for discussion of amounts at issue. However, without allowing examiners greater discretion and authority, it is not clear that they will be able to avoid proposing adjustments, in the amount of the MTA, with respect to all disclosed tax positions, especially given that the disclosure of each position is based on a recognition on the part of the taxpayer that it has some degree of exposure to an IRS challenge.

Accordingly, we agree with the comments of others recommending greater discretion and authority for examiners in dealing with uncertain tax positions of Schedule UTP filers (including clear guidance regarding settlement authority) or the expanded use of other dispute resolution programs. As noted above, we believe that the new disclosure requirements are likely to result in greater taxpayer demand for access to programs like CAP and the Pre-Filing Agreement (“PFA”) program. We believe that achieving greater certainty in the pre-filing context would be beneficial for both taxpayers and the IRS and hope that the IRS will seek to expand opportunities for taxpayers to achieve that certainty. We also recommend that the IRS develop, and make public in a timely manner, clear procedures for examiners to follow when dealing with positions disclosed in Schedule UTP. These public instructions to the examiners should make clear not only what they should do with the information, but also what they should not do with the information. For example, IRS management has said on more than one occasion that the exam teams will not question the decision to record a reserve or not. This mandate should be memorialized in the Internal Revenue Manual or some other vehicle so that taxpayers can know the bounds of legitimate inquiry and have something to point to if an exam team’s inquiry ventures out of bounds.

IRS officials have indicated that the Schedule UTP disclosure requirements are intended to lead to greater efficiency in audits, but if the proper framework for handling the additional information provided in the schedule is not in place, it is likely that greater disclosure will result in less efficiency and inconsistent treatment. The IRS will need time to develop procedures for examiners to follow and to educate examiners with respect to new procedures, to arrange for examiners to have the appropriate authority for implementing those procedures, and to prepare for increased demand by taxpayers for access to the CAP, PFA, Fast Track, and similar programs. We recommend that Schedule UTP not be required for tax years beginning before



CC:PA:LPD:PR (Announcement 2010-9)

June 1, 2010

Page 11

January 1, 2011. The one-year delay will give the IRS time to put in place the infrastructure and training necessary for effective use of Schedule UTP. In the alternative, we suggest that the IRS adopt a policy that the more draconian sanctions referred to above (relaxation of the policy of restraint and/or criminal prosecution) will not be pursued with respect to Schedule UTP disclosures in the first two years in order to give both taxpayers and the IRS time to understand the requirements and uses of the schedule. As noted above, compliance incentives, such as preferential treatment if applying to CAP, or allowing an expedited examination or participation in some other program that provides certainty on a more timely basis, can still provide a reward for the good-faith completion of the schedule.

\* \* \*

Again, we appreciate the opportunity to comment on the proposed disclosure requirements and your willingness to work with taxpayers on these important issues. Please do not hesitate to contact Don Rocen or Patricia Sweeney at (202) 626-5800 with any questions.

Respectfully submitted,

Miller & Chevalier

By: George M. Clarke, III  
George A. Hani  
Maria O. Jones  
Kevin L. Kenworthy  
Kathryn Morrison Sneade  
Donald T. Rocen  
Patricia J. Sweeney

cc:

The Honorable Douglas Shulman  
Commissioner  
Internal Revenue Service  
Room 3000 IR  
1111 Constitution Avenue, NW  
Washington, DC 20224



CC:PA:LPD:PR (Announcement 2010-9)

June 1, 2010

Page 12

The Honorable William J. Wilkins  
Chief Counsel  
Internal Revenue Service  
Room 3026 IR  
1111 Constitution Avenue, NW  
Washington, DC 20224

Deborah A. Butler  
Associate Chief Counsel (Practice and Procedure)  
Internal Revenue Service  
Room 5503 IR  
1111 Constitution Avenue, NW  
Washington, DC 20224

Ms. Heather Maloy  
Commissioner, Large and Mid-Size Business Division  
Internal Revenue Service  
Mint Building  
801 Ninth Street, NW., M4-313  
Washington, DC 20001

Steven T. Miller  
Deputy Commissioner for Services and Enforcement  
Internal Revenue Service  
Room 3308 IR  
1111 Constitution Avenue, NW  
Washington, DC 20224

Clarissa C. Potter  
Deputy Chief Counsel (Technical)  
Internal Revenue Service  
Room 3026 IR  
1111 Constitution Avenue, NW  
Washington, DC 20224



CC:PA:LPD:PR (Announcement 2010-9)

June 1, 2010

Page 13

Lon B. Smith

National Counsel to the Chief Counsel for Special Projects

Internal Revenue Service

Room 3206 IR

1111 Constitution Avenue, NW

Washington, DC 20224

Christopher B. Sterner

Deputy Chief Counsel (Operational)

Internal Revenue Service

Room 3026 IR

1111 Constitution Avenue, NW

Washington, DC 20224

Kathryn Zuba

Special Counsel

Office of Associate Chief Counsel (Practice and Procedure)

Room 5512 IR

1111 Constitution Avenue, NW

Washington, DC 20224