

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

December 31, 1998

CC:EBEO:2

UILC: 482.00-00, 951.00-00, 952.00-00, 954.00-00, 3121.08-00, 3121.10-00, 3401.04-00, 3401.06-00 Number: 199917009 Release Date: 4/30/1999

INTERNAL REVENUE SERVICE NATIONAL OFFICE FIELD SERVICE ADVICE

MEMORANDUM FOR

FROM: Assistant Chief Counsel (Employee Benefits and Exempt Organizations) (Patricia M. McDermott)

SUBJECT:

This Field Service Advice responds to your memorandum. Field Service Advice is not binding on Examination or Appeals and is not a final case determination. This document is not to be cited as precedent.

Field Service Advice [199917010] responds to the issues raised in your memorandum.