

**INTERNAL REVENUE SERVICE**  
**NATIONAL OFFICE TECHNICAL ADVICE MEMORANDUM**

March 11, 2002

Number: **200216027**  
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CASE MIS No.: TAM-111584-02/CC:PSI:B5

Industry Director  
Natural Resources & Construction (LM:NRC)

Taxpayer's Name:  
Taxpayer's Address:  
Taxpayer's Identification No:  
Tax Year Involved:

This technical advice memorandum (TAM) modifies TAM 200043016 (July 14, 2000) to make it consistent with Revenue Ruling 2002-9, 2002-10 I.R.B. 614, as it applies to the issue of impact fees.

Further, this TAM lifts the suspension on consideration of the impact fee issue in TAM 200203013 (October 9, 2001), where the taxpayer requested, in part, that relief under § 7805(b)(8) of the Internal Revenue Code as to the issue of impact fees, be extended to it and that TAM 200043016 be applied without retroactive effect. Based on the holding in Revenue Ruling 2002-9 and the modification of TAM 200043016 by this TAM, § 7805(b)(8) is not applicable.