



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

OFFICE OF  
CHIEF COUNSEL

March 29, 2004

**INFO2005-0057**

6041.00-00

CC:PA:APJP:B01: [REDACTED]  
GENIN-113264-04

[REDACTED]

Re: Your Inquiry Regarding Forms 1099-R

Dear [REDACTED]:

This letter is in response to your letter postmarked February 18, 2004, and addressed to the Office of Chief Counsel for the Internal Revenue Service. Your letter was referred to this office for reply.

In your letter, you state that you received two Forms 1099-R for tax year [REDACTED] reporting income to you for money that you did not keep and that otherwise did not belong to you. Furthermore, you state that the Forms 1099-R reported a distribution of assets held in the [REDACTED] and the [REDACTED] belonging to your former wife, [REDACTED], who is now deceased.

After reviewing your letter and the attached documents, we regret to inform you that we are unable to take any independent action that would assist you in this matter. Nevertheless, we recommend that you contact the issuers of the Forms 1099-R, namely, [REDACTED] (on behalf of the [REDACTED]) and [REDACTED] (on behalf of the [REDACTED]), and request that they re-issue the Forms 1099-R to the [REDACTED]. You should provide these issuers with an explanation of the situation and a copy of the documents that you provided to us in your letter. In addition, you will likely need to provide the issuers with the name, address and telephone number of the legal representative and/or attorney for the [REDACTED]. It may also be helpful if you are able to provide the Taxpayer Identification Number (TIN) of the [REDACTED] to these issuers when you contact them. The legal representative or attorney for the estate should be able to provide you with the estate's TIN.

In addition, we recommend that, when you prepare and file your Federal Income Tax Return for tax year [REDACTED] you attach a brief statement to your return explaining the situation and confirming that you wrote to the issuers of the Forms 1099-R in question and requested them to re-issue those Forms 1099-R to the [REDACTED].

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We hope that you find the information contained in this letter helpful. We thank you for writing to us regarding this problem, and we hope that you are able to successfully resolve this problem without further difficulty. If you have any questions regarding the information contained in this letter, please call [REDACTED] of this office at [REDACTED] (not a toll-free call).

Sincerely,

James C. Gibbons  
Branch Chief, Branch 1  
Administrative Provisions and Judicial  
Practice  
Office of Associate Chief Counsel  
(Procedure and Administration)