



TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

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

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Impacted IRM: 4.90.7

MEMORANDUM FOR FEDERAL, STATE AND LOCAL GOVERNMENT EMPLOYEES

FROM: Paul A. Marmolejo
Director, Federal State & Local Governments

SUBJECT: Reissuance: Obsolescence of Letter 569, Full/Partial Preliminary Claim Disallowance

Purpose:

This memorandum modifies and supersedes guidance provided in IRM 4.90.7, Federal, State and Local Governments, Claims, dated May 9, 2013.

Procedural Change:

The following changes are effective as of the date of this memorandum:

1. Letter 569, Full/Partial Preliminary Claim Disallowance Letter, is obsolete. All references in IRM 4.90.7 to Letter 569 should be replaced by references to Letter 5376, Full or Partial Claim Disallowance - Employment Tax.
2. Exhibit 4.90.7-2, "Example – Completed Form 3870 for Releasing Credit If No Longer Necessary," is obsolete.

Effect on Other Documents:

This guidance supersedes FSLG Interim Memo #56 (TE/GE 04-0714-0023). We'll incorporate this guidance in IRM 4.90.7 by December 31, 2015.

Effective Date: This memo is effective when issued.

Contact: If you have any questions, please contact Kathleen Rodegeb, CPM Manager, at (925) 974-3827.

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