



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

TAX EXEMPT AND  
GOVERNMENT ENTITIES  
DIVISION

FSLG IGM  
#56

July 23, 2014

Control TEGE-04-0714-0023  
Affected IRM: 4.90.7  
Expiration Date: 07/23/15

MEMORANDUM FOR ALL FEDERAL, STATE, AND LOCAL GOVERNMENTS (FSLG)  
MANAGERS AND EMPLOYEES

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

SUBJECT: 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. 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 Letter 569, Full/Partial Preliminary Claim Disallowance Letter, is obsolete.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 Exhibit 4.90.7-2, "Example – Completed Form 3870 for Releasing Credit If No Longer Necessary," is obsolete.

These changes will be incorporated into the next revision of IRM 4.90.7.

**Effective Date:**

This memorandum is effective upon issuance. It will be posted to the IRS Freedom of Information Act Electronic Reading Room for public inspection.

If you have any questions, please contact Dwayne Jacobs, CPM Manager, at (307-672-7425 ext. 33).