

ID: CCA_2008091113252153

Number: **200851075**

Office:

Release Date: 12/19/2008

UILC: 6103.03-00

From:

Sent: Thursday, September 11, 2008 1:25:28 PM

To:

Cc:

Subject: RE: Disclosure Question - Partnerships

Hi

I'm not aware of any reason that the taxpayer completing the Form 8821 cannot use a P.O. Box as his own address. The regulations under 6103(c) require the taxpayer to provide his identity, as defined in IRC 6103(b)(6). Identity there says "mailing address", so if the box is the taxpayer's mailing address then it's okay.

Let me know if you have further questions.