

Office of Chief Counsel  
Internal Revenue Service

# Memorandum

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CC:LB&I:HMP:BOS1:CWMaurer  
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date: October 13, 2016

to: LB&I Heavy Manufacturing & Pharmaceuticals

from: Associate Area Counsel, Boston

CC:LB&I:F:BOS1

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subject:

Taxable years and

This refers to a request by Revenue Agent \_\_\_\_\_ for advice regarding claims by the above-named Taxpayer that certain subsidiaries of Taxpayer qualify for taxation as "other organizations" under I.R.C. § 833(c)(3).

## LEGEND

TAXPAYER PARENT =

TAXPAYER =

SECOND TIER SUB =

HEALTH SUB 1 =

HEALTH SUB 2 =

HEALTH SUB 3 =

## ISSUES

1. Is the special tax treatment provided for "other organizations" as described in I.R.C. § 833(c)(3)(A), limited to organizations that were in existence on the effective date of that section, or does it apply to organizations that come into existence after that date?