

Office of Chief Counsel
Internal Revenue Service
Memorandum

Release Number: **20182501F**

Release Date: 6/22/2018

CC:LB&I:CTM:LA:2:MEWashburn
POSTF-107124-18

UILC: 199.08-00

date: May 02, 2018

to: Pi Seung Wook,
Internal Revenue Agent
(Large Business & International)

from: Michael E. Washburn
Attorney (Los Angeles, Group 2)
(Large Business & International)

subject: Allocation of DPGR and non-DPGR when separately stated price is available.

This memorandum responds to your request for assistance. This advice may not be used or cited as precedent. This writing may contain privileged information. Any unauthorized disclosure of this writing may undermine our ability to protect the privileged information. If disclosure is determined to be necessary, please contact this office for our views.

LEGEND

Taxpayer	=	EIN:
Subsidiary	=	
Tax Year Ending 1	=	
Tax Year Ending 2	=	
Tax Year Ending 3	=	
Software 1	=	