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Control Number: TAM-148232-01/CC:FIP:2

**INTERNAL REVENUE SERVICE**  
NATIONAL OFFICE  
TECHNICAL ADVICE MEMORANDUM

September 14, 2001

LEGEND:

Taxpayer =

Taxpayer's Address =

Taxpayer's E.I.N. =

Program B =

On December 13, 1993, a Technical Advice Memorandum (TAM 9410008, hereinafter the "TAM") was issued concerning Taxpayer. We have reconsidered the conclusion of that TAM, with respect to Program B, that Taxpayer became the owner of stripped coupons within the meaning of section 1286(e)(2) of the Internal Revenue Code under the analysis of Rev. Rul. 91-46. As a result of that reconsideration, we have concluded that Taxpayer did not become the owner of stripped coupons under section 1286(e)(2).

A copy of this technical advice memorandum is to be given to Taxpayer. Section 6110(k)(3) of the Code provides that it may not be used or cited as precedent.