

Internal Revenue Service
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Department of the Treasury

Washington, DC 20224

Person to Contact:

Telephone Number:

Refer Reply To:
CC:PSI:6 GENIN-133897-05

Date:
October 27, 2005

Re: Request to make a commercial revitalization expenditure allocation under section 1400I

Taxpayer:
Tax Year:

Dear _____ :

This letter is in response to your letter dated June 15, 2005, about making an allocation of commercial revitalization expenditure amounts in the current year to Taxpayer for a commercial building placed in service in the _____ renewal community in _____. As we discussed during our telephone conversation on October 18, 2005, this matter will be addressed as we consider Taxpayer's request for a private letter ruling on the issue of whether Taxpayer may retroactively elect the commercial revitalization deduction under § 1400I of the Internal Revenue Code for this _____ building.

If you should have any additional questions or comments, please contact me or of our office at _____.

Sincerely yours,
/s/ Kathleen Reed
KATHLEEN REED
Senior Technician Reviewer, Branch 6
Office of Associate Chief Counsel
(Passthroughs and Special Industries)