



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

OFFICE OF
CHIEF COUNSEL

May 2, 2007

CC:ITA:B04
CONEX-117764-07

Number: **INFO 2007-0024**
Release Date: 6/29/2007

UIL: 61.00-00

Dear _____ :

Commissioner Mark Everson asked me to respond to your letter dated March 25, 2007, suggesting actions to increase the reporting of taxable income from certain split-dollar life insurance arrangements.

We thank you for your suggestion and appreciate your interest in this matter. I am enclosing copies of guidance we have issued on this matter: Notice 2002-8, 2002-1 C.B. 398; Revenue Ruling 2003-105, 2003-2 C.B. 696; and Notice 2007-34, 2007-17 I.R.B. 996.

If you would like to discuss this matter further, please contact _____ ,
_____ , at _____ .

Sincerely,

Michael J. Montemurro
Chief, Branch 4
Office of Associate Chief Counsel
(Income Tax & Accounting)

Enclosures (3)