

ID: CCA\_2008100613532351

Number: **200851064**

Office:

Release Date: 12/19/2008

UILC: 6212.00-00

---

**From:**

**Sent:** Monday, October 06, 2008 1:53:30 PM

**To:**

**Cc:**

**Subject:** RE: Over sheltered return question

OK - I had last week and this week mixed up - thought the grantor trust was this week. Since this week's trust files a 1041, the Notice should be issued directly to the trust and the beneficiary; otherwise the procedures are the same.