

ID: CCA-714101-08

Number: **200913026**

Office:

Release Date: 3/27/2009

UILC: 6405.00-00

From:

Sent: 7/14/2008

To:

Cc:

Subject: Definition of a Taxpayer

Looks like two inquiries came in with the same subject line, hence the mix up. I think this can be netted, but am happy to discuss further if you don't agree.