

ID: CCA_2010010613392615

Number: **201005037**

Release Date: 2/5/2010

Office:

UILC: 6661.02-02 R 1989, 6662.00-00,
6664.01-00

From:

Sent: Wednesday, January 06, 2010 1:39:32 PM

To:

Cc:

Subject: RE: Rev. Proc. 94-69

You asked whether Rev. Proc. 94-69 applies to a taxpayer classified as an IC taxpayer by Exam. No, as stated in section 1.02 of Rev. Proc. 94-69, the revenue procedure provides special procedures for taxpayers subject to the Coordinated Examination Program (now known as the Coordinated Industry Case Program) to show additional tax due or make adequate disclosure with respect to an item or position to avoid imposition of the substantial understatement penalty imposed under former IRC Section 6661 and the accuracy-related penalty described in IRC Sections 6662(b)(1) and 6662(b)(2). [See also](#) IRM Exhibit 4.46.2-3 (12-29-2009).

Please contact me if you have any further questions.