

ID: CCA_2011050614374746

Number: **201123032**

Release Date: 6/10/2011

Office:

UILC: 6901.03-01

From:

Sent: Friday, May 06, 2011 14:37:48

To:

Cc:

Subject: ASED form question

Dear

You propose using Form 872 to extend the ASED in this case, and we agree that is the correct form. The surviving LLC should execute Form 872 in the manner specified in IRM 4.10.13.3.3.4(1). It is not a transferee and should not execute Form 977.

We will follow up with a formal memo. Meanwhile, please email with any questions.

Thank you,