

ID: CCA_2011110110054022

Number: **201145022**

Release Date: 11/10/2011

Office:

UILC: 6302.00-00

From:

Sent: Tuesday, November 01, 2011 10:05:41 AM

To:

Cc:

Subject: RE: Designated Payments

The Service is not permitted to transfer or redesignate a payment when the Service has applied the payment in accordance with the taxpayer's instructions. According to your facts, the Service merely acted in accordance with the taxpayer's instructions.