



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

OFFICE OF THE CHIEF COUNSEL

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The Honorable Susan M. Collins  
United States Senate  
Washington, DC 20510

Attention:

Dear Senator Collins:

I am responding to your inquiry dated January 20, 2015. You asked if businesses in the empowerment zone of Aroostook County, Maine (the Aroostook County Empowerment Zone), qualify for the empowerment zone employment credit for 2014.

The termination date for the Aroostook County Empowerment Zone is December 31, 2013. Last year, the entity that nominated Aroostook County, Maine, as an empowerment zone amended the nomination to establish this termination date. As a result, businesses in the Aroostook County Empowerment Zone do not qualify at this time for the empowerment zone tax benefits, including the empowerment zone employment credit, for 2014.

However, we are preparing guidance that explains how a state or local government amends the nomination of an empowerment zone to provide for a new termination date of December 31, 2014. After we issue this guidance, the entity that nominated Aroostook County, Maine, as an empowerment zone can change to a new termination date of December 31, 2014. Once the termination date has been changed, businesses in the Aroostook County Empowerment Zone will qualify for the empowerment zone tax benefits for 2014.

I hope this information is helpful. If we can assist you further, please contact me at ( ) , or or at ( ) .

Sincerely,

Andrew J. Keyso

Andrew J. Keyso  
Associate Chief Counsel  
(Income Tax and Accounting)