



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

OFFICE OF THE CHIEF COUNSEL

March 10, 2016

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The Honorable Susan Davis  
U.S. House of Representatives  
Washington, DC 20515

Attention:

Dear Representative Davis:

I am responding to your letter dated February 19, 2016, about the proper tax treatment of certain payments made to providers of .  
Specifically, you requested information on a pending private letter ruling request under section 131 of the Internal Revenue Code (Code).

Our rules under section 6103 of the Code prohibit disclosure of taxpayer information without consent from the taxpayer authorizing disclosure. See also section 301.6103(c)-(1)(c) of the Regulations on Procedure and Administration. The information that you submitted does not include such consent from the taxpayer; therefore, we cannot comment on this matter.

I am sorry I cannot provide more information. Please contact me or  
(Identification Number ) at if you have questions.

Sincerely,

Michael J. Montemurro  
Chief, Branch 4,  
Office of Associate Chief Counsel  
(Income Tax and Accounting)