



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

OFFICE OF THE CHIEF COUNSEL

February 16, 2017

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CC:TEGE:EOEG:EO2:
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Dear _____ :

We received your letter dated November 10, 2016, in which you requested forms pertaining to the filing of unrelated business income tax in reference to your Roth IRA. I have enclosed copies of the 2015, Form 990-T, *Exempt Organization Business Income Tax Return*, and the Instructions for Form 990-T, along with Publication 598, *Tax on Unrelated Business Income of Exempt Organizations*, which provides guidance as to unrelated business income tax. Additional copies of these forms, along with other IRS forms, can be downloaded from the IRS website at <https://www.irs.gov/forms-pubs>. However, specific questions pertaining to your Roth IRA should be addressed to your IRA custodian. If you have any further questions, please call me at _____.

Sincerely,

By: _____
Taina Edlund
Senior Technician Reviewer
Chief Counsel, Exempt Organizations

Enclosures (3)
2015 Form 990-T
2015 Instructions Form 990-T
Publication 598