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[Third Party Communication:

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Number: **201603027**

Release Date: 1/15/2016

From: [REDACTED]

Sent: Monday, November 23, 2015 4:07:16 PM

To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: RE: Rev rul 99-40 attempting to be applied to a credit elect for withholding tax return

We agree that Rev. Rul. 99-40, as it relates to unpaid installments of estimated tax, does not apply to Form 1042 because filers of such returns are not required to make estimated payments of income tax.

Please let me know if you have any further questions.