

**Office of Chief Counsel
Internal Revenue Service
Memorandum**

Number: **201721013**

Release Date: 5/26/2017

CC:PSI:03:ARCarmody
PRENO-106365-17

Third Party Communication: None
Date of Communication: Not Applicable

UILC: 704.00-00

date: February 23, 2017

to: William G. Merkle, Area Counsel (Retailers, Food, Pharmaceuticals & Healthcare)
(Large Business & International)

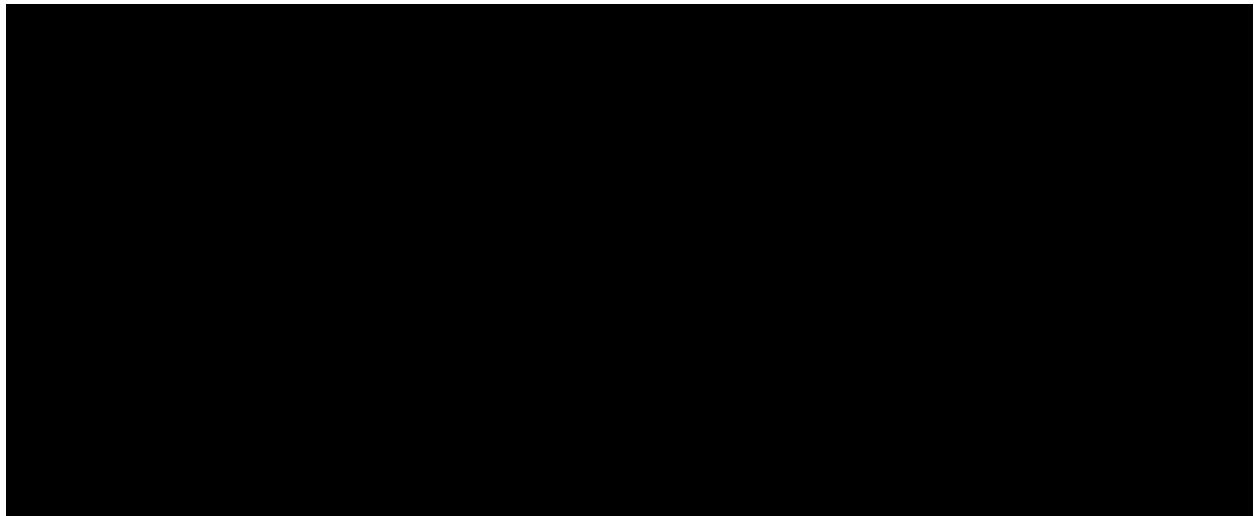
from: Richard T. Probst
Senior Technician Reviewer, Branch 3
(Passthroughs & Special Industries)

subject: TAM-136522-15

This Chief Counsel Advice (CCA) responds to your request for assistance. This advice may not be used or cited as precedent.

This CCA accompanies TAM-136522-15. Please see that document for a full recitation of facts, issues, law, analysis, and conclusions.

CASE DEVELOPMENT, HAZARDS AND OTHER CONSIDERATIONS





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Please call 202-317-5279 if you have any further questions.