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Release Date: 2/23/2018

From: [REDACTED]

Sent: Wednesday, January 24, 2018 09:49:37

To: [REDACTED]

Cc:

Bcc:

Subject: RE: POA for SNOD question in Estate & Gift

I don't think this is driven by a particular case but rather by a desire to ensure the SNOD gets to the estate and that the Service is not vulnerable later to a claim that the SNOD was invalid because the Service failed to send it to the last known address. If you have one or more POAs whom the estate authorized to receive tax information, then it's safest to send a copy of the SNOD not only to the taxpayers but also to their representative(s).