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From: [REDACTED]

Sent: Tuesday, June 20, 2017 1:15:31 PM

To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: RE: Variable Annuity Tech Advice

According to the Rev Proc, withdrawal must be done by a Director after notifying the taxpayer. However, section 11.03 allows the associate office to return the request unanswered after consultation with field counsel and the requesting field office. The meeting on June 5 did not include the field office, so I am not sure whether we have satisfied the requirements of the procedure, but let me find out whether we can close our case by returning the request unanswered.