

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

CC:NER:PEN:PHI:TL-N-4423-99  
JCFee

date:

to: Chief, Appeals Division, Pennsylvania District  
Attn: Lawrence O. Brown, Appeals Officer

from: Assistant District Counsel, Pennsylvania District, Philadelphia

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subject: [REDACTED] EIN: [REDACTED] TY: [REDACTED]  
Proper Title and Proper Party to Sign Form 907

DISCLOSURE STATEMENT

This advice constitutes return information subject to I.R.C. § 6103. This advice contains confidential information subject to attorney-client and deliberative process privileges and if prepared in contemplation of litigation, subject to the attorney work product privilege. Accordingly, the Examination or Appeals recipient of this document may provide it only to those persons whose official tax administration duties with respect to this case require such disclosure. In no event may this document be provided to Examination, Appeals, or other persons beyond those specifically indicated in this statement. This advice may not be disclosed to taxpayers or their representatives.

This advice is not binding on Examination or Appeals and is not a final case determination. Such advice is advisory and does not resolve Service position on an issue or provide the basis for closing a case. The determination of the Service in the case is to be made through the exercise of the independent judgment of the office with jurisdiction over the case.

You have requested that we review the advice that we rendered to the Examination Division in 1996 regarding the proper title to be shown on and the proper party to sign a Form 872. [REDACTED] has claimed a refund for its [REDACTED] tax year. Consideration of the claim is presently pending in Appeals. Since the two year statute for the taxpayer to file suit for refund expires in [REDACTED], the parties propose to execute a Form 907 to extend the time period for bringing suit and allow Appeals to fully consider the case.

Facts

The Facts as we understand them are as follows:

[REDACTED] filed consolidated returns with its subsidiaries for the [REDACTED] tax year. [REDACTED] was the [REDACTED] % shareholder of [REDACTED]. According to your notes, [REDACTED] was formed prior to the [REDACTED] reorganization, but not part of the consolidated group for [REDACTED]. As part of a reorganization in [REDACTED] [REDACTED] became the parent company of both [REDACTED] and a former



(CC:NER) and to the Office of Assistant Chief Counsel (Field Service) (CC:DOM:FS) for mandatory 10 day post review.

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JOSEPH M. ABELE  
Assistant District Counsel

cc: Assistant Regional Counsel (Tax Litigation) (CC:NER)  
Office of Assistant Chief Counsel (Field Service) (CC:DOM:FS)

Attachments