

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

CC:PSI:B04:DKDOUGLAS  
PLR-125512-15

UILC: 2519.00-00

date: January 20, 2016

to: Lisa Piehl, Program Manager, Estate & Gift Tax Policy  
(SE:S:E:HQ:SEP:E&G)

from: Karlene Lesho  
(Senior Technician Reviewer, CC:PSI:4)

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subject: [REDACTED]

This memorandum refers to you a matter that came to our attention in processing the

[REDACTED]

[REDACTED] was based on Rev. Rul. 98-8, 1998-7 I.R.B. 24, and the § 2519 holding in Estate of Kite v. Commissioner, T.C. Memo. 2013-43.

If you have any questions, please call Donna Douglas at (202) 317-4635.

*Karlene Lesho*  
Karlene Lesho  
Senior Technician Reviewer  
Office of the Associate Chief Counsel  
(Passthroughs & Special Industries)