



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

OFFICE OF
CHIEF COUNSEL

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November 1, 2001

[REDACTED]

Dear [REDACTED]:

Your letter dated [REDACTED] to President Bush, was referred to our office. In your letter, you asked if the federal government could return the estate taxes paid by your mother's estate. Several months ago, we addressed your concern in a letter to [REDACTED] office. Last month, we sent a similar letter to your father, [REDACTED]. We are following up with this letter to you.

We are very sorry to hear of the lamentable death of your mother and sisters, and the impact this tragedy has had on you and your father. However, even in an unfortunate case like this, assuming that the estate taxes on the life insurance proceeds were properly paid under the Internal Revenue Code, there generally would be no circumstances where liability for such taxes may be waived.

I am sorry we cannot offer a more positive response to you. If you have any questions or wish to discuss this matter, please call me at (202) 622-3090.

Sincerely yours,

George Masnik
Chief, Branch 4
Associate Chief Counsel
(Passthroughs and Special Industries)