ID: CCA-828956-09

Office:

UILC: 6013.00-00

Number: **200941017**
Release Date: 10/9/2009

From:
Sent: Friday, August 28, 2009 9:56 AM
To:
Subject: RE: Joint return

See IRM 4.10.8.13.4.1 and 2 - when you close the second SS#'s return, follow substitute for return procedures. This means her tax per return is zero, as you found yesterday. Call me if you have questions or want to discuss