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From:

Sent: Tuesday, January 5, 2010 1:31 PM

To:

Cc:

Subject: Telephone tax credit

The better guidance for PTCs is Notice 2007-11. Section 6(c) provides that (for PTCs) the person eligible to request credit or refund is the transferee, as defined in the regulations and section 6(b)(1)(iii) of the Notice. If the distributor is the transferee, then he is the proper claimant.

Take a look at Notice 2007-11 and see if the distributor meets the definition of transferee. If you would like to talk this over, with or without the agent and/or , give me a call at .

Thanks,