



OFFICE OF
CHIEF COUNSEL

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224
February 9, 1999

CC:DOM:FS:PROC

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Number: **199922006**

Release Date: 6/4/1999

INTERNAL REVENUE SERVICE NATIONAL OFFICE FIELD SERVICE ADVICE

MEMORANDUM FOR

SPECIAL LITIGATION ASSISTANT

FROM: DEBORAH A. BUTLER
ASSISTANT CHIEF COUNSEL (FIELD SERVICE)
CC:DOM:FS

SUBJECT:

This Field Service Advice responds to your memorandum dated December 2, 1998. Field Service Advice is not binding on Examination or Appeals and is not a final case determination. This document is not to be cited as precedent.

LEGEND:

A	=
B	=
A Co.	=
B Co.	=
Date 1	=
Date 2	=
Date 3	=
Island 1	=
Island 2	=
Trust Co	=
Year 1	=
Year 12	=
State X	=
Country 1	=

ISSUES:

1. Whether, after all assignments of error in a transferee liability petition on an issue have been stricken as sanctions, counsel should argue that the respondent is entitled to partial summary judgment on such issues without further analysis of respondent's determinations.

2. How should respondent reply to petitioner's argument that respondent: (a) must apply the law of the place of transfer in determining whether a transfer is fraudulent and (b) if the transfer took place outside of the United States, must prove the law of the jurisdiction.

CONCLUSION:

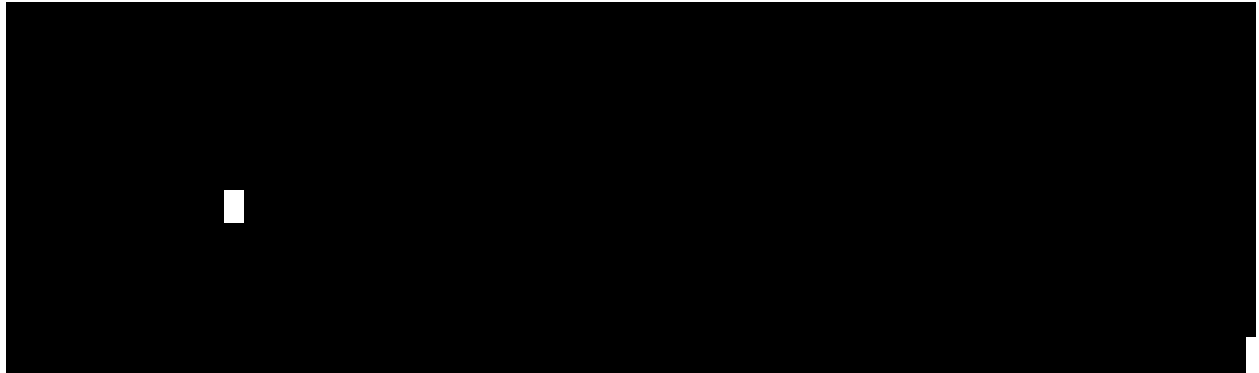
[REDACTED]

[REDACTED]

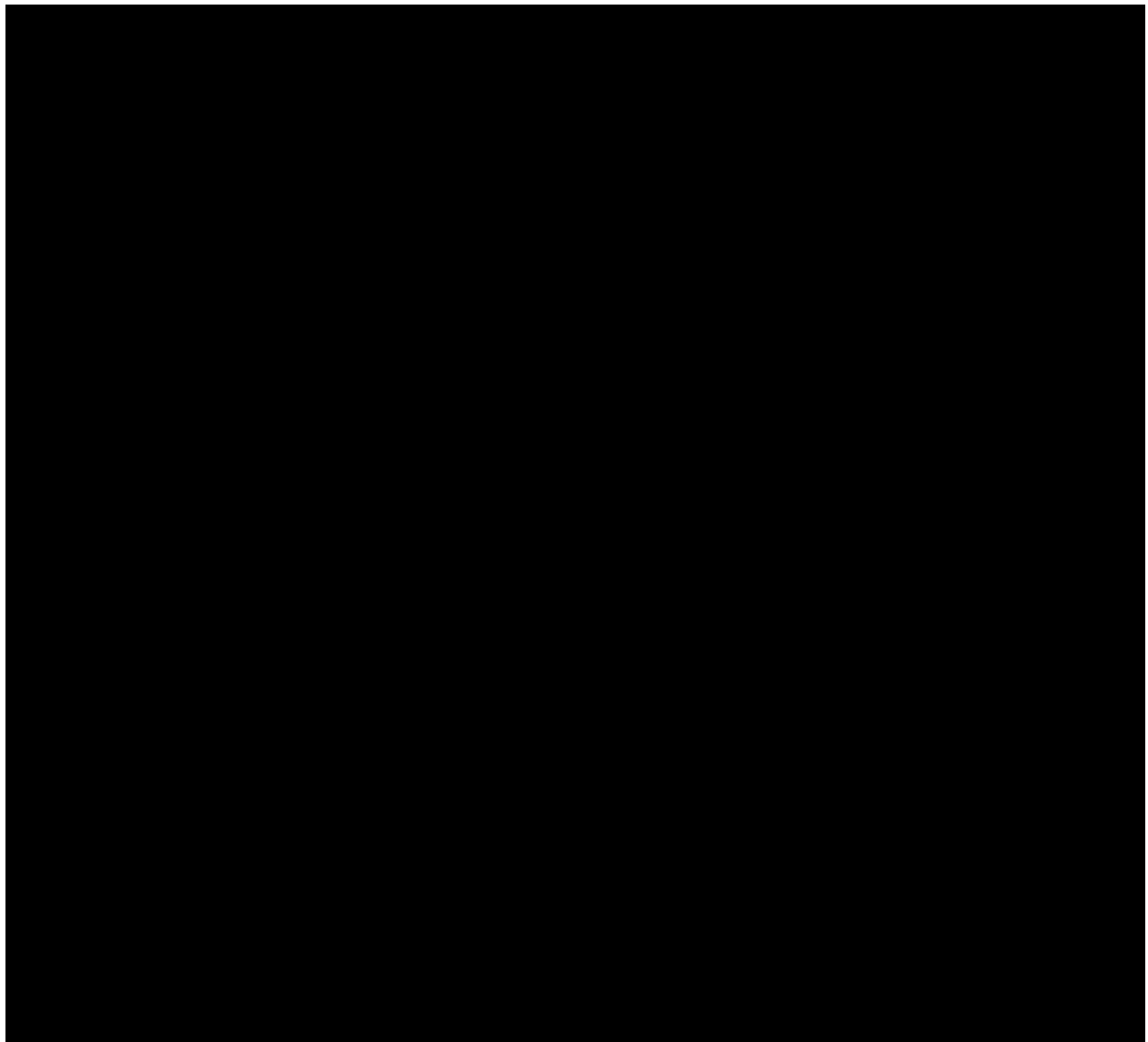
ISSUE 1

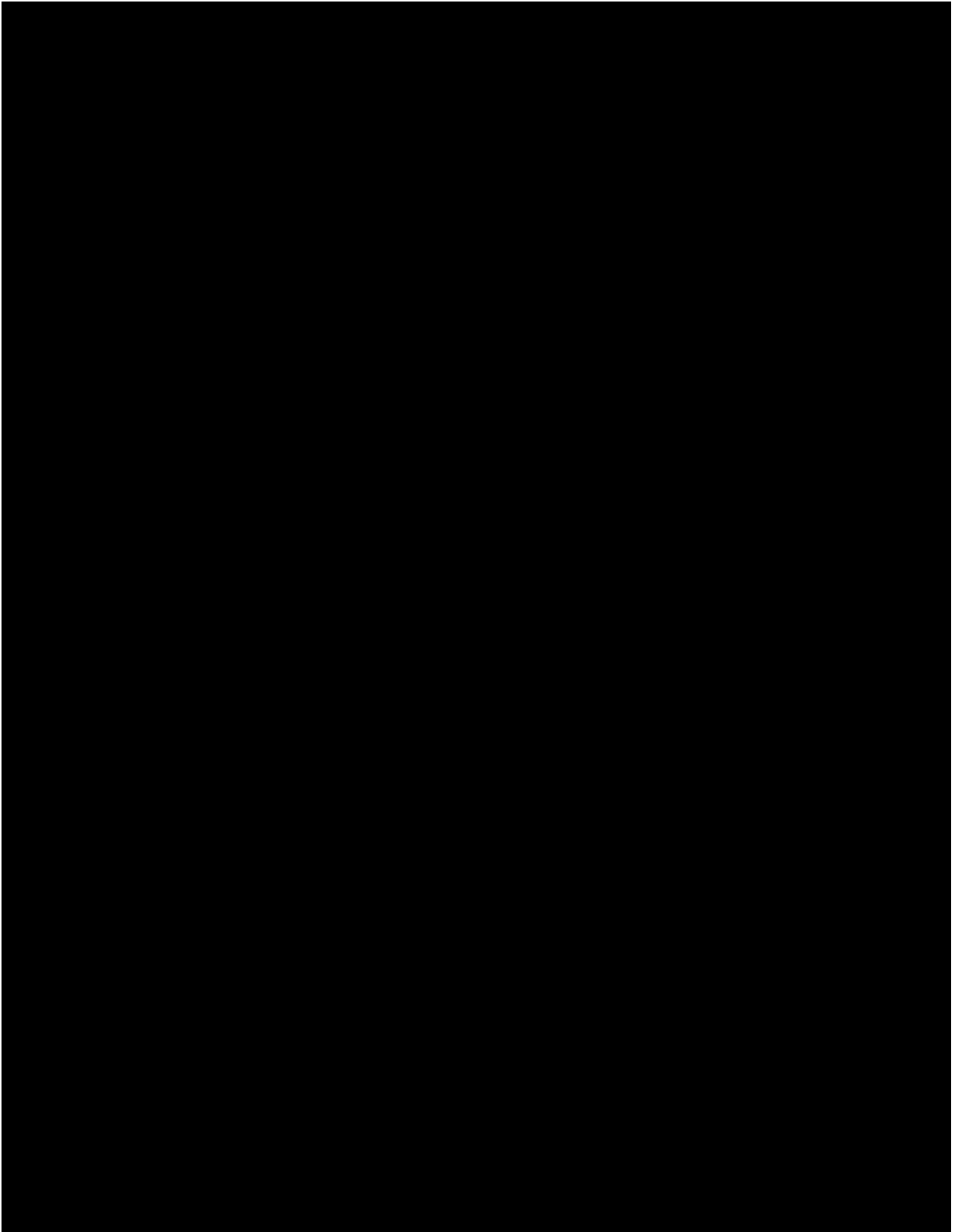
FACTS:

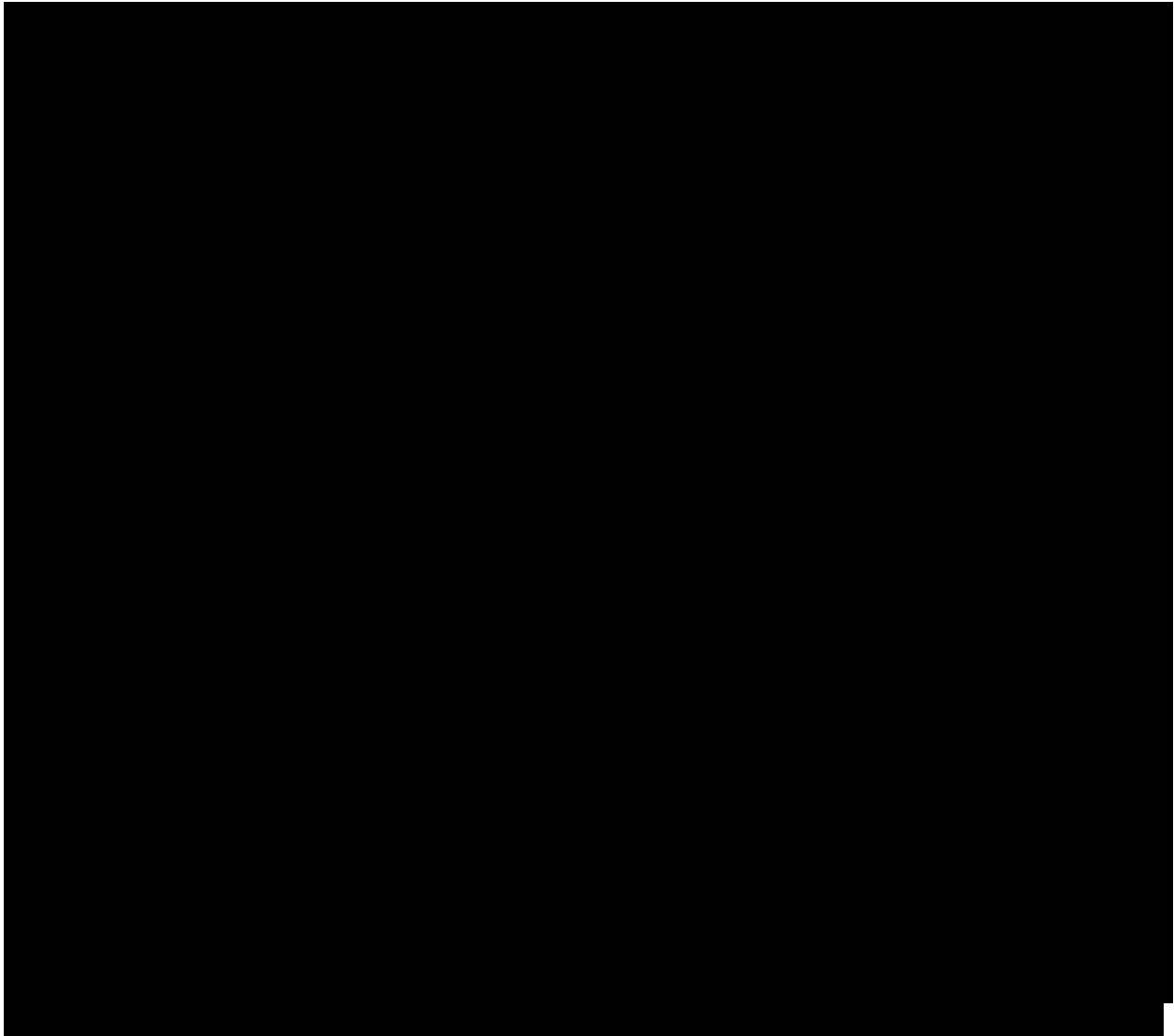
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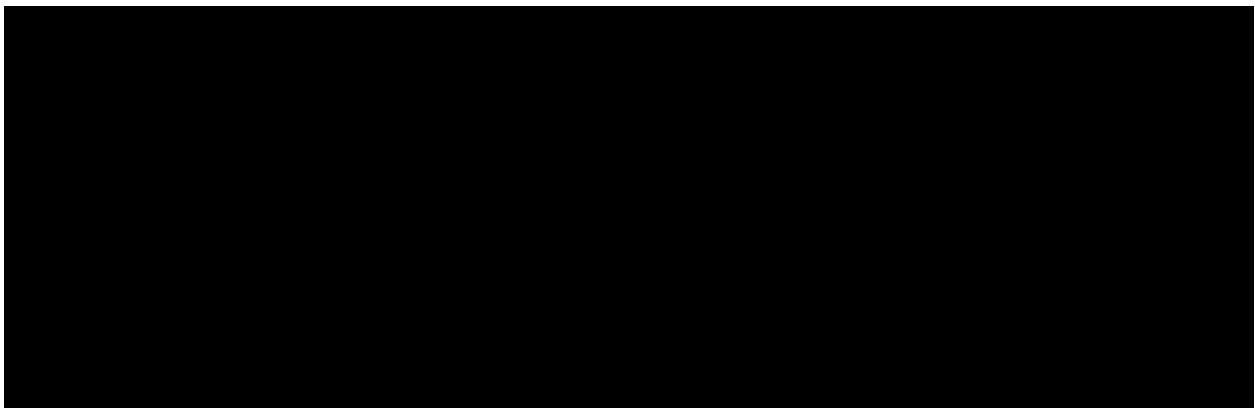
LAW AND ANALYSIS







CASE DEVELOPMENT, HAZARDS AND OTHER CONSIDERATIONS:



[REDACTED]

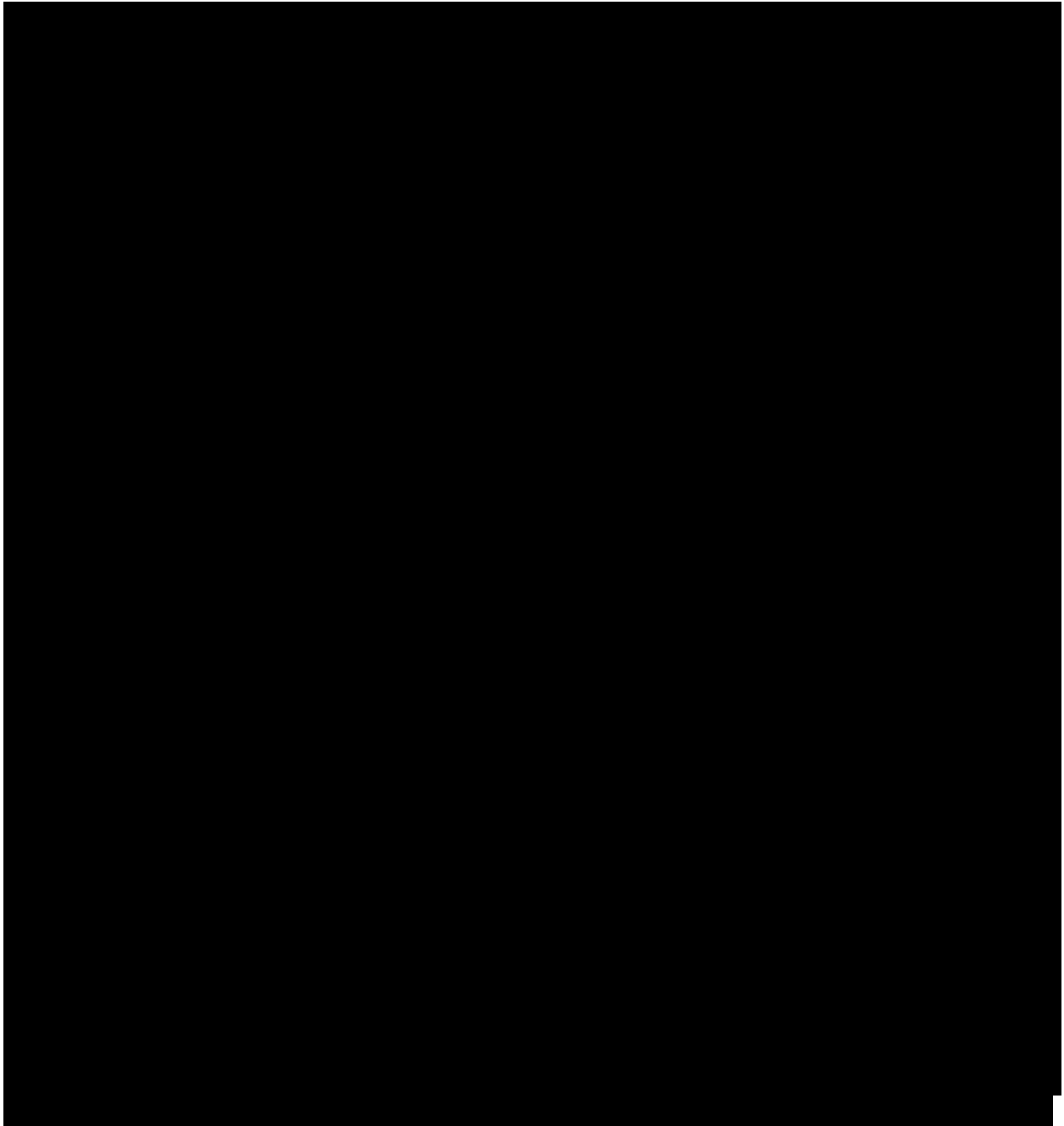
ISSUE 2

FACTS:

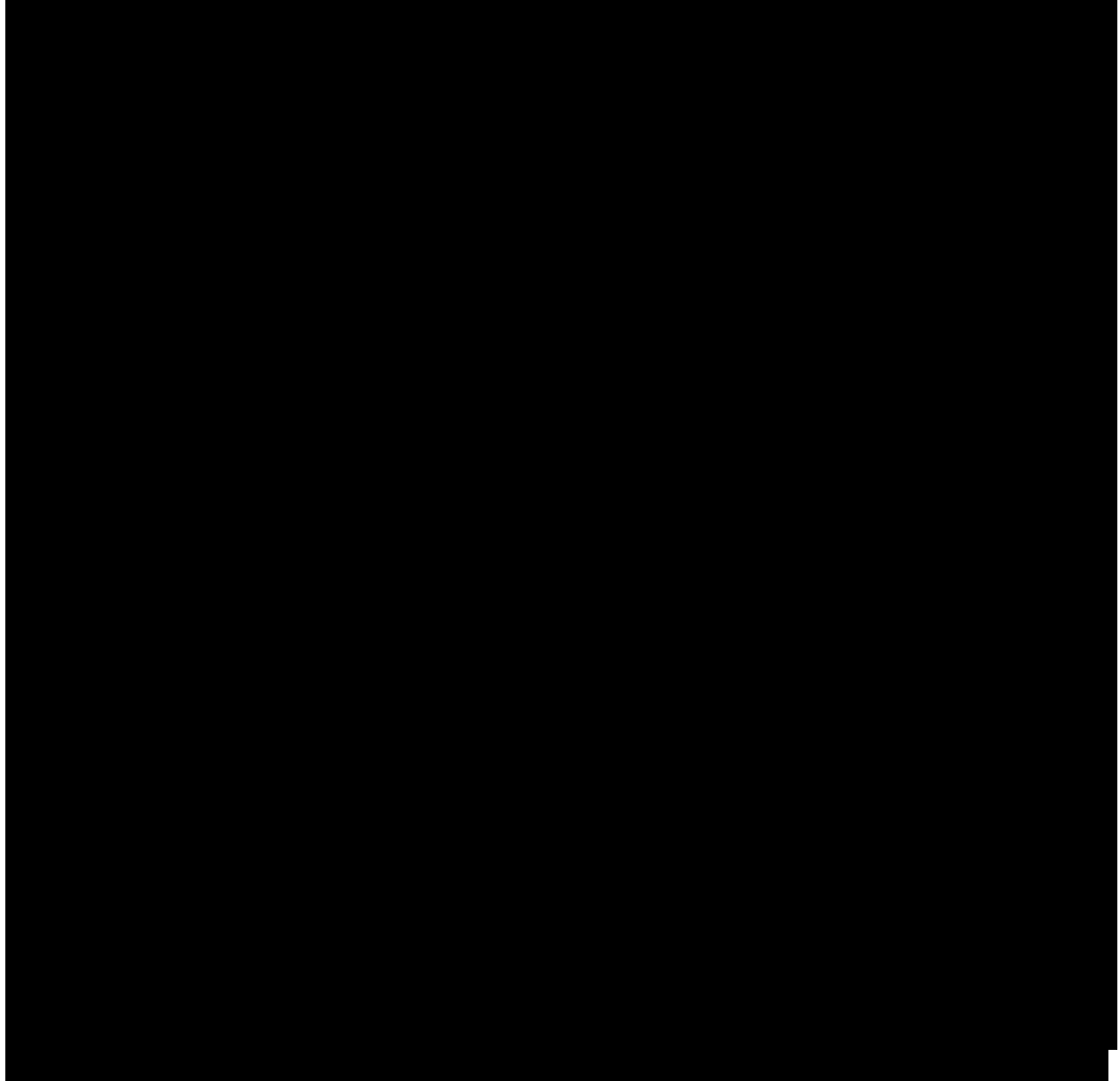
[REDACTED]

LAW

[REDACTED]



CASE DEVELOPMENT, HAZARDS AND OTHER CONSIDERATIONS:



Please call if you have any further questions.

By: _____
NANCY B. ROMANO
Senior Technician Reviewer
Procedural Branch