



TAX EXEMPT AND  
GOVERNMENT ENTITIES  
DIVISION

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

Date: January 18, 2017  
Control Number: TE/GE-04-0117-0005  
Expiration Date: June 30, 2017  
Affected IRM: 4.90.7

MEMORANDUM FOR Federal, State and Local Government Employees

FROM: Paul A. Marmolejo /s/ *Paul A. Marmolejo*  
Director, Federal State & Local Governments

SUBJECT: Reissuance: Obsolescence of Letter 569, Full/Partial Preliminary Claim  
Disallowance

**Purpose:**

This memorandum modifies and supersedes guidance provided in IRM 4.90.7, Federal, State and Local Governments, Claims, dated May 9, 2013.

**Procedural Change:**

The following changes are effective as of the date of this memorandum:

1. Letter 569, Full/Partial Preliminary Claim Disallowance Letter, is obsolete. All references in IRM 4.90.7 to Letter 569 should be replaced by references to Letter 5376, Full or Partial Claim Disallowance - Employment Tax.
2. Exhibit 4.90.7-2, "Example – Completed Form 3870 for Releasing Credit If No Longer Necessary," is obsolete.

**Effect on Other Documents:**

This guidance supersedes FSLG Interim Memo #63 (TEGE-04-0616-0014). We will incorporate this guidance in IRM 4.90.7 by June 30, 2017.

**Effective Date:** This memo is effective when issued.

**Contact:** If you have any questions, please contact Kathleen Rodegeb, CPM Manager, at (925) 974-3827.

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