ID: CCA_2013123112051007 [Third Party Communication:

UILC: 6109.04-00 Date of Communication: Month DD, YYYY]

Number: **201409008**

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**From:** [redacted]

**Sent:** Tuesday, December 31, 2013 12:05:10 PM

**To:** [redacted]

**Cc:** [redacted]

**Bcc:**

**Subject:** RE: question about identifying numbers

Based on our review of Rev. Ruls. 73-526, 2001-61, and 2008-18, plus the instructions to Form SS-4, it is our conclusion that this scenario does not fall within the fact patterns in the revenue rulings or instructions which would allow for the acquiring corporation ( ) to continue to use the EIN of one of the disregarded entities it acquired from the parent, . In essence, the parent dropped assets ( ) into the acquiring corporation in what it purports to be a tax free (F) reorganization. Exam is apparently looking into whether the transaction is a tax-free reorganization, and we provide no opinion on that issue.

That said, this transaction occurred in , and you have informed us that the foreign disregarded entities have no federal employment or excise tax obligations and, thus no reason for needing an EIN, but should either of the disregarded entities ever need to file a US employment or excise tax return, then under section 301.6109-1(h), the disregarded entities are required to use their current EINs. Therefore, it appears that the acquiring corporation should have obtained a new EIN upon its formation in . While it may be possible that certain payee or information statements may have been incorrect because of the acquiring corporation not having used the proper EIN, we have not been asked to opine on any potential effect of sections 6721-6724, and accordingly, do not do so.