

## Notice of Election to Participate in Announcement 2004-46 Settlement Initiative

**NOTE:** Failure to provide *all the information required under Announcement 2004-46* for the Notice of Election by June 21, 2004, will make a taxpayer ineligible for the settlement.

### Section I. Taxpayer Data

I elect to participate in the settlement initiative as described in Announcement 2004-46 and as contained in Internal Revenue Bulletin 2004-21 dated May 24, 2004.

1. Taxpayer name(s)		2. Taxpayer(s) identification number (EIN or SSN)	
3. Address (Street, City, State, ZIP code)		4. Daytime telephone number ( )	
		5. FAX number ( )	
6. Taxpayer currently is under Examination <input type="checkbox"/> Yes (Please complete items 8 and 9.) <input type="checkbox"/> No		7. TEFRA partnership in which taxpayer is (was) a partner currently is under examination <input type="checkbox"/> Yes (Please complete items 10 and 11.) <input type="checkbox"/> No	
8. Name and address (Street, City, State, ZIP code) of examining revenue agent for taxpayer		9. Daytime telephone number ( )	
10. Name and address (Street, City, State, ZIP code) of examining revenue agent for TEFRA partnership			
		11. Daytime telephone number ( )	
12. Taxpayer received a Statutory Notice of Deficiency		<input type="checkbox"/> Yes <input type="checkbox"/> No	
13. TEFRA partnership received a Notice of Final Partnership Administrative Adjustment		<input type="checkbox"/> Yes <input type="checkbox"/> No	
14. Taxpayer has a Power of Attorney (POA)		<input type="checkbox"/> Yes (Please attach a copy.) <input type="checkbox"/> No	

**NOTE:** For partners in TEFRA entities, the Power of Attorney *must include* the following statement.

**" The acts authorized by the Power of Attorney include representation for the purposes of Subchapter C of Chapter 63 of the Internal Revenue Code. "**

### Section II. Related Entities

Please provide the name and TIN of all entities known to the taxpayer that directly or indirectly were parties in the Notice 2000-44 transaction.

	Name	TIN
1.	_____	_____
2.	_____	_____
3.	_____	_____

**Section II. Related Entities — *continued***

If any names in Section II (*Sheet 1 of 2*) are TEFRA entities, please provide the name, address, and daytime telephone numbers of the Tax Matters Partner (*TMP*).

<b>1.</b>	TMP name	Telephone number (     )
Address ( <i>Street, City, State, ZIP code</i> )		

<b>2.</b>	TMP name	Telephone number (     )
Address ( <i>Street, City, State, ZIP code</i> )		

<b>3.</b>	TMP name	Telephone number (     )
Address ( <i>Street, City, State, ZIP code</i> )		

**Section III. Penalties**

1. I qualify for the following penalty. (*Check only one.*)     0%     10%     20%
2. I  did (*Please complete Section IV.*)     did not    directly or indirectly claim tax benefits in any other listed transaction, regardless of when the transaction was listed or when the benefits were claimed.

**Section IV. Listed transactions where tax benefits were claimed, either directly or indirectly**

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<b>Taxpayer Attestation</b>	<b>Under penalties of perjury, I declare that I have examined this statement, and to the best of my knowledge and belief, they are true, correct, and complete.</b>	
	Signature of Taxpayer	Date
	Signature of Taxpayer	Date

**Instructions**

- Send your completed Form 13582 to:  

**Internal Revenue Service  
ATTN: Announcement 2004-46  
1901 Butterfield Road, Ste. 310  
Downers Grove, IL 60515**
- If you are under examination or if any TEFRA partnership in which you are a partner is under examination, please send a copy of this Notice of Election to the examining revenue agent.