## **APPEALS**

## **INDUSTRY SPECIALIZATION PROGRAM**

## APPEALS SETTLEMENT GUIDELINES

**INDUSTRY:** All Industries

**ISSUE:** Section 44 Disabled Access Credit

**Business Directory for the Visually Impaired** 

**COORDINATOR:** Michael B. Drury

Telephone: 303-844-2944 Facsimile: 303-844-5949

UIL NUMBER: 0044.60-00

FACTUAL/LEGAL ISSUE: Both Legal and Factual

**APPROVED:** 

/s/: L.P. Mahler Dec. 9, 2004
Director, Technical Services DATE

Effective Date: Dec. 9, 2004

[This document contains tax return information and the entire document is for "Official Use Only".]