

Department of the Treasury – Internal Revenue Service
**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. Taxpayer 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).

| | | |
|----|----------|-------------------------|
| 1. | TMP name | Telephone number () |
|----|----------|-------------------------|

Address (Street, City, State, ZIP code)

| | | |
|----|----------|-------------------------|
| 2. | TMP name | Telephone number () |
|----|----------|-------------------------|

Address (Street, City, State, ZIP code)

| | | |
|----|----------|-------------------------|
| 3. | TMP name | Telephone number () |
|----|----------|-------------------------|

Section III. Penalties

- I qualify for the following penalty. (Check only one.) 0% 10% 20%
- 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

| | | |
|-----------------------------|---|------|
| Taxpayer Attestation | Under penalties of perjury, I declare that I have examined these statements, and to the best of my knowledge and belief, they are true, correct, and complete. | |
| | 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.