

ID: CCA_2009032312075350

Number: **200917035**

Office:

Release Date: 4/24/2009

UILC: 165.03-00

From:

Sent: Monday, March 23, 2009 12:07:56 PM

To:

Cc:

Subject: RE: Rev Rul 2009-9 - Second Request

Sorry for the delay. There has been a flood of inquiries. Yes, like any revenue ruling that isn't expressly made prospective, the revenue ruling is retroactive, at least as far back as the legislation it cites.

I will try to call you to discuss in more detail when I get a chance.