

January 9, 2015

Internal Revenue Service  
[REDACTED]

ATT: ICO Rejects Team KCSPC  
[REDACTED]

RE: Leon D. & Debra R. Black  
SS No. [REDACTED]  
Form [REDACTED]  
Year [REDACTED]

Dear Sir/Madam:

Your notice dated December 16, 2014 was referred to me for reply. A copy is enclosed.

Your notice requests forms 8586 and 8907 as the forms are not included with the return filed. We assume that this request is based on no EIN showing on Form 3800, Part III, Box C, Business Credit Carryforwards, Line 1d – Low-income Housing (form 8586) and Line 1o – Nonconventional source fuel (form 8907) - column (b) - If claiming the credit from a pass through entity, enter the EIN. The instructions for Form 3800 (2013) state:

A separate Part III will be needed to report the EIN of the pass-through entity, including cooperatives, and the amount of credit from that entity, if a credit is received from more than one source and one of the sources is a pass-through entity, including a cooperative. **Column (b) is only completed for any Part III with box A or B checked**

We note that the return as filed shows EIN's in column (b) for Form 3800, Part III, Box A and B which complies with the form instructions.

With regard to credits reported Form 3800, Part III, Box C, the source of the taxpayers' credits relating to form 8586 and form 8907 is from pass-through entities which were carried forward from prior years. The return as filed did not provide the EIN of the various pass-through entities in Form 3800, Part III, column (b) based on reading of the form instructions.

If there is a requirement to provide EIN's for pass-through credits reported on Form 3800, Part III, Box C, we have enclosed Form 3800, Part III, Box C, Business Credit Carryforwards, Line 1d – Low-income Housing (form 8586) and Line 1o – Nonconventional source fuel (form 897) - column (b) showing the EIN of the pass through entities to support the amounts reported. We have also prepared a schedule that summarizes these carryover credits and have included herein.

We trust that this will sufficiently address your request and allow the return to be processed completely.

Very truly yours,