

UIL Nos.: 4291.00-00
6651.00-00
6501.00-00

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GCM 39892

Date Numbered: 11/26/2002

GCM 35,151, Revocation of

Heather C. Malloy

Associate Chief Counsel (Passthroughs and Special Industries)

Application of Failure to Pay Penalty, GCM 35,151,1-4848 (December 7, 1972), which held that a person paying an amount subject to the § 4251 telephone excise tax that refuses to pay tax is subject to the addition to tax under § 6651 (a)(3), is revoked. The analysis and holding of the GCM are inconsistent with § 6501(b)(4).

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