

7/4 03  
4

July 28, 1977

Memorandum

To: Director of Territorial Affairs  
Attn: Emmett Rice

From: Assistant Solicitor, Territories

Subject: Tax Status - Leo Falcam and Edward Pangelinan

Last year I was asked to determine the tax status of Leo Falcam and Edward Pangelinan under the Internal Revenue Code. I have at last received a letter from IRS which provides guidelines for these two gentlemen in determining their income tax obligations to the United States. A copy of that letter is enclosed. It is to be noted that this letter does not constitute a formal ruling with respect to either taxpayer. It merely contains general information for their edification. If either of these gentlemen desires to secure a formal ruling from IRS as to his tax liabilities, if any, he will comply with the procedures set forth in Revenue Procedure 72-3, 1972-1 C.B. 693 a copy of which is attached to the IRS letter to me.

I would suggest that you notify Messrs. Falcam and Pangelinan as promptly as possible about the advice we have received, provide each with a copy of the IRS letter and attached Revenue Procedure 72-3, and let them personally pursue the matter further on an individual basis.

Please let me know if I can be of further assistance.

/s/

C. Brewster Chapman, Jr.

Enclosure

cc:  
Chron File (2)  
Subj File  
Reading File  
CBChapmanJr.

Copied from original  
material in the  
Annapolis Univ. Library

SOL/GL:CBChapmanJr:vph:7/28/77:5216

Not to be reproduced  
without specific  
permission in writing.

17-411196