

Exhibit 39(69)0- 15 Cont. (2)

Title: No Response to Previous Correspondence
(English Translation)

Use: Triplicate. Original and Copy to Taxpayer. Copy to Suspense.

D:R:R:E

OMB No.:

1545-

Employer Identification or
Social Security Number:

RSH:

Dear Taxpayer:

On 4 we wrote to you requesting information but we have no record of receiving your reply. It is possible that your reply or our letter, may have been lost in the mail, or that we misplaced your letter in our office. If this is the case, we apologize for any inconvenience this has caused you.

Please send us the requested information within the next few days and attach the copy of our previous letter which we have enclosed. An envelope is enclosed for your convenience.

Thank you for your cooperation.

Sincerely yours,

Chief, Taxpayer Assistance
Section

Enclosures:

Copy of our previous letter
Envelope

Letter 29(SC/SP) (Rev. 12-81)

Letter 29(SC/SP) Cont'd.
(English Translation)

The Paperwork Reduction Act of 1980 says we must tell you why we are collecting this information, how we will use it, and whether you have to give it to us. We ask for the information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

Letter 29(SC/SP) (Rev. 12-81)

"(i) in the case of a transaction on a national securities exchange, was made subject to a special contract, or

"(ii) in the case of a transaction not on a national securities exchange, was from a person who had not filed a certificate of American ownership with respect to such stock or debt obligation or a blanket certificate of American ownership with respect to the account from which such stock or debt obligation was sold."

In '67, P.L. 90-59, Sec. 4(b), amended para. (d)(1), effective for acquisitions of stock and debt obligations made after 7/14/67.

Prior to amendment, para (d)(1) read as follows:

"(1) In general. Every person shall make a return for each calendar quarter during which he incurs liability for the tax imposed by section 4918; or would so incur liability but for the provisions of section 4918. The return shall, in addition to such other information as the Secretary or his delegate may by regulations require, include a list of all acquisitions made by such person during the calendar quarter which are exempt under the provisions of section 4918, and shall, with respect to each such acquisition, be accompanied either

(A) by a certificate of American ownership which complies with the provisions of section 4918(c), or (B) in the case of an acquisition for which other proof of exemption is permitted under section 4918(f); by a statement setting forth a summary of the evidence establishing such exemption and the reasons for the person's inability to establish prior American ownership under subsection (b), (c), or (d) of section 4918. No return or accompanying evidence shall be required under this paragraph in connection with any acquisition with respect to which a written confirmation, furnished in accordance with the requirements described in section 4918(c) or (d), is treated as conclusive proof of prior American ownership; nor shall any such acquisition be required to be listed in any return made under this paragraph."

In '65, P.L. 89-44, Sec. 101(b)(6), repealed subsec. (c), effective 6/22/65.

Prior to repeal, subsec. (c) read as follows:

"(c) Return of retailers excise taxes by suppliers.

"(1) General rule. Under regulations prescribed by the Secretary or his delegate, the Secretary or his delegate may enter into an agreement with any supplier with respect to any retailers excise tax imposed by chapter 31 (not including the taxes imposed by section 4041), whereby such supplier will be liable to return and pay such tax (for the period for which such agreement is in effect) for the person who (without regard to this subsection) is required to return and pay such tax. Except as provided in the regulations prescribed under this subsection—

"(A) all provisions of law (including penalties) applicable in respect of the person who (without regard to this subsection) is required to return and pay the tax shall apply to the supplier entering into the agreement, and

"(B) the person who (without regard to this subsection) is required to return and pay such tax remain subject to all provisions of law (including penalties) applicable in respect of such person.

"(2) Limitations on agreement authority in the case of house-to-house salesmen. In the case of sales, by house-to-house salesmen, of articles subject to tax under chapter 31 (other than section 4041) which are supplied by a manufacturer or distributor, if the manufacturer or distributor establishes the retail list price at which such articles are to be sold, the Secretary or his delegate shall not, as a condition to entering into an agreement under paragraph (1), require—

"(A) that such house-to-house salesmen execute powers of attorney making such manufacturer or distributor an agent for the return and payment of such tax,

"(B) that the manufacturer or distributor make separate returns with respect to each such house-to-house salesman, or

"(C) that the manufacturer or distributor assume any liability for tax on articles supplied by any person other than such manufacturer or distributor."

In '64, P.L. 88-563, Sec. 3(a), redesignated subsec. (d) as subsec. (e), and added new subsec. (d), Sec. 3(e) of this Act provides as follows:

"(e) First return period.—Notwithstanding any provision of section 6011(d)(1) of the Internal Revenue Code of 1954, the first period for which returns shall be made under such section 6011(d)(1) shall be the period commencing July 19, 1963, and ending at the close of the calendar quarter in which the enactment of this Act [9/2/64] occurs.

In '58, P.L. 85-859, Sec. 161, redesignated subsec. (c) as subsec. (d), and added new subsec. (e), effective on the first day of the first calendar quarter which begins more than 60 days after 9/2/58.

SUBPART B.—INCOME TAX RETURNS

- 6014. Income tax return—tax not computed by taxpayer.
- 6017. Self-employment tax returns.

In '89, P.L. 101-239, Sec. 7711(b)(3), deleted item 6017A.
Prior to deletion item 6017A read as follows:

"6017A. Place of residence."
In '84, P.L. 98-369, Sec. 412(c)(1), deleted item 6015.

Prior to deletion, item 6015 read as follows:
"6015. Declaration of estimated income tax by individuals."

In '72, P.L. 92-512, added item 6017A.

In '68, P.L. 90-364, Sec. 103, deleted item "6016. Declarations of estimated income tax by corporations."

Sec. 6012. Persons required to make returns of income.

(a) General rule.

Returns with respect to income taxes under subtitle A shall be made by the following:

(1)

(A) Every individual having for the taxable year gross income which equals or exceeds the exemption amount, except that a return shall not be required of an individual—

(i) who is not married (determined by applying section 7703), is not a surviving spouse (as defined in section 2(a)), is not a head of a household (as defined in section 2(b)), and for the taxable year has gross income of less than the sum of the exemption amount plus the basic standard deduction applicable to such an individual,

(ii) who is a head of a household (as so defined) and for the taxable year has gross income of less than the sum of the exemption amount plus the basic standard deduction applicable to such an individual,

(iii) who is a surviving spouse (as so defined) and for the taxable year has gross income of less than the sum of the exemption amount plus the basic standard deduction applicable to such an individual, or

(iv) who is entitled to make a joint return and whose gross income, when combined with the gross income of his spouse, is, for the taxable year, less than the sum of twice the exemption amount plus the basic standard deduction applicable to a joint return, but only if such individual and his spouse, at the close of the taxable year, had the same household as their home.

Clause (iv) shall not apply if for the taxable year such spouse makes a separate return or any other taxpayer is entitled to an exemption for such spouse under section 151(c).

(B) The amount specified in clause (i), (ii), or (iii) of subparagraph (A) shall be increased by the amount of 1 additional standard deduction (within the meaning of section 63(c)(3)) in the case of an individual entitled to such deduction by reason of section 63(f)(1)(A) (relating to individuals age 65 or more), and the amount specified in clause (iv) of subparagraph (A) shall be increased by the amount of the additional standard deduction for each additional standard deduction to which the individual or his spouse is entitled by reason of section 63(f)(1).

(C) The exception under subparagraph (A) shall not apply to any individual—

(i) who is described in section 63(c)(5) and who has—

(I) income (other than earned income) in excess of the sum of the amount in effect under section 63(c)(5)(A) plus the additional standard deduction (if any) to which the individual is entitled, or

- Sec. 6012. Persons required to make returns of income.
- 6013. Joint returns of income tax by husband and wife.

Internal Revenue Service Tax Counseling for the Elderly program should request an application from the:

Program Manager, Tax Counseling for the Elderly, Taxpayer Service Division
T.T.I, Internal Revenue Service, 1111
Constitution Ave., N.W., Washington, DC
20224, (202) 566-4904.

Subpart J—OMB Control Numbers Under the Paperwork Reduction Act

§ 601.9000 OMB control numbers for the statement of procedural rules.

(a) *Purpose.* This section collects and displays the control numbers assigned to Internal Revenue Service collections of information in the Statement of Procedural Rules (26 CFR Part 601) by the Office of Management and Budget (OMB) under the Paperwork Reduction Act of 1980. The Internal Revenue Service intends that this section (together with 26 CFR Part 602) comply with the requirements of §§ 1320.7(f), 1320.12, 1320.13, and 1320.14 of 5 CFR Part 1320 (OMB regulations implementing the Paperwork Reduction Act of 1980) for the display of control numbers assigned by OMB to collections of information of the Internal Revenue Service in the Statement of Procedural Rules. This section does not display control numbers assigned by OMB to collections of information of the Bureau of Alcohol, Tobacco, and Firearms in the Statement of Procedural Rules.

(b) *Cross-reference.* For display of control numbers assigned by the Office of Management and Budget to collections of information of the Internal Revenue Service in regulations elsewhere than in the Statement of Procedural Rules, see 26 CFR Part 602.

(c) *Display.*

26 CFR 601 section where identified and described	Current OMB control number
§ 601.105(a).....	1545-0091
§ 601.201(a).....	1545-0819
§ 601.201(f).....	1545-0819
§ 601.201(j).....	1545-0019
§ 601.201(n).....	1545-0019
§ 601.201(o).....	1545-0019

26 CFR 601 section where identified and described	Current OMB control number
§ 601.401.....	1545-0257
§ 601.401.....	1545-0023
§ 601.402 (c) and (d).....	1545-0257
§ 601.402(e).....	1545-0014
§ 601.403.....	1545-0257
§ 601.403(c).....	1545-0023
§ 601.403(d).....	1545-0024
§ 601.404 (d) and (f).....	1545-0012
§ 601.504.....	1545-0150
§ 601.601.....	1545-0800
§ 601.702(f)(2).....	1545-0429

(Sec. 7805 of the Internal Revenue Code of 1954 (68A Stat. 917; 26 U.S.C. 7805))

(T.D. 8011, 50 FR 10222, Mar. 14, 1985, as amended at 51 FR 7442, Mar. 4, 1986. Redesignated at 53 FR 19187, May 26, 1988)

PART 602—OMB CONTROL NUMBERS UNDER THE PAPERWORK REDUCTION ACT

§ 602.101 OMB Control Numbers.

(a) *Purpose.* This part collects and displays the control numbers assigned to collections of information in Internal Revenue Service regulations by the Office of Management and Budget (OMB) under the Paperwork Reduction Act of 1980. The Internal Revenue Service intends that this part (together with 26 CFR 601.9000) comply with the requirements of §§ 1320.7(f), 1320.12, 1320.13, and 1320.14 of 5 CFR part 1320 (OMB regulations implementing the Paperwork Reduction Act), for the display of control numbers assigned by OMB to collections of information in Internal Revenue Service regulations. This part does not display control numbers assigned by the Office of Management and Budget to collections of information of the Bureau of Alcohol, Tobacco, and Firearms.

(b) *Cross-reference.* For display of control numbers assigned by the Office of Management and Budget to Internal Revenue Service collections of information in the Statement of Procedural Rules (26 CFR part 601), see 26 CFR 601.9000.

(c) *Display.*

CFR part or section where identified and described	Current OMB control number	CFR part or section where identified and described	Current OMB control number
1.1-1	1545-0067	1.51-1	1545-0219
1.23-5	1545-0074		1545-0241
1.25-1T	1545-0922		1545-0244
	1545-0930		1545-0737
1.25-2T	1545-0922	1.52-2	1545-0219
	1545-0930	1.52-3	1545-0219
1.25-3T	1545-0922	1.52-4	1545-0074
	1545-0930	1.56-1	1545-0123
1.25-4T	1545-0922	1.56A-1	1545-0227
1.25-5T	1545-0922	1.56A-2	1545-0227
1.25-6T	1545-0922	1.56A-3	1545-0227
1.25-7T	1545-0922	1.56A-4	1545-0227
1.25-8T	1545-0922	1.56A-5	1545-0227
1.28-1	1545-0619	1.57-5	1545-0227
1.31-2	1545-0074	1.58-1	1545-0175
1.37-1	1545-0074	1.58-9T	1545-1093
1.37-3	1545-0074	1.61-2	1545-0771
1.41-2	1545-0619	1.61-2T	1545-0771
1.41-3	1545-0619	1.61-4	1545-0187
1.41-4A	1545-0074	1.61-15	1545-0074
1.41-4 (b) and (c)	1545-0074	1.62-1	1545-0139
1.41-9	1545-0619	1.62-2	1545-1148
1.42-1T	1545-0984	1.63-1	1545-0074
	1545-0988	1.64	1545-0074
1.42-2	1545-1005	1.67-2T	1545-0110
1.43-2	1545-0074	1.67-3T	1545-0118
1.44A-1	1545-0068	1.71-1T	1545-0074
1.44A-3	1545-0074	1.72-4	1545-0074
1.44B-1	1545-0219	1.72-6	1545-0074
1.44C	1545-0214	1.72-9	1545-0074
1.44F-5	1545-0732	1.72-17	1545-0074
1.44F-6	1545-0732	1.72-17A	1545-0074
1.46-1	1545-0123	1.72-18	1545-0074
	1545-0155	1.74-1	1545-1100
1.46-3	1545-0155	1.79-2	1545-0074
1.46-4	1545-0155	1.79-3	1545-0074
1.46-5	1545-0155	1.83-2	1545-0074
1.46-6	1545-0155	1.83-5	1545-0074
1.46-8	1545-0155	1.103-10	1545-0123
1.46-9	1545-0155		1545-0940
1.46-10	1545-0118	1.103-15AT	1545-0720
1.46-11	1545-0155	1.103(n)-2T	1545-0874
1.47-1	1545-0166	1.103(n)-4T	1545-0874
	1545-0155	1.103A-2	1545-0720
1.47-3	1545-0166	1.105-4	1545-0074
	1545-0155	1.105-5	1545-0074
1.47-4	1545-0123	1.105-6	1545-0074
1.47-5	1545-0092	1.105-7	1545-0074
1.47-6	1545-0099	1.105-8	1545-0074
1.48-3	1545-0155	1.105-9	1545-0074
1.48-4	1545-0808	1.105-10	1545-0074
	1545-0155	1.108(a)-1	1545-0046
1.48-5	1545-0155	1.108(a)-2	1545-0046
1.48-6	1545-0155	1.117-5	1545-0869
1.48-7	1545-0808	1.117-6	1545-0008
1.48-8	1545-0155	1.119-1	1545-0067
1.48-12	1545-0155	1.120-3	1545-0057
1.50A-1	1545-0895	1.121-1	1545-0072
1.50A-2	1545-0895	1.121-2	1545-0072
1.50A-3	1545-0895	1.121-3	1545-0072
1.50A-4	1545-0895	1.121-4	1545-0072
1.50A-5	1545-0895		1545-0091
1.50A-6	1545-0895	1.121-5	1545-0072
1.50A-7	1545-0895	1.127-2	1545-0768
1.50B-1	1545-0895	1.131-1	1545-0914
1.50B-2	1545-0895	1.132-1T	1545-0771
1.50B-3	1545-0895	1.132-2	1545-0771
1.50B-4	1545-0895	1.132-2T	1545-0771
1.50B-5	1545-0895	1.132-5	1545-0771
	1545-0895	1.132-5T	1545-0771

CFR part or section where identified and described	Current OMB control number	CFR part or section where identified and described	Current OMB control number
1.1502-33.....	1545-0123	1.6012-5.....	1545-0067
1.1502-33T.....	1545-1046		1545-0067
1.1502-47.....	1545-0123		1545-0970
1.1502-75.....	1545-0025		1545-0991
	1545-0123		1545-0936
	1545-0133		1545-1023
	1545-0152		1545-1033
1.1502-76.....	1545-0123	1.6012-6.....	1545-1079
	1545-0135		1545-0067
1.1502-77.....	1545-0123		1545-0069
1.1502-77T.....	1545-1046		1545-0129
1.1502-78.....	1545-0582	1.6013-1.....	1545-0074
1.1503-2T.....	1545-1083	1.6013-2.....	1545-0091
1.1552-1.....	1545-0123	1.6013-6.....	1545-0074
1.1561-3.....	1545-0123	1.6013-7.....	1545-0074
1.1581-3A.....	1545-0123	1.6015(a)-1.....	1545-0087
1.1563-1.....	1545-0123	1.6015(b)-1.....	1545-0087
	1545-0797	1.6015(d)-1.....	1545-0087
1.1563-3.....	1545-0123	1.6015(e)-1.....	1545-0087
1.4441-3.....	1545-0089	1.6015(f)-1.....	1545-0087
1.6001-1.....	1545-0058	1.6015(g)-1.....	1545-0087
	1545-0074	1.6015(h)-1.....	1545-0087
	1545-0099	1.6015(i)-1.....	1545-0087
	1545-0123	1.6017-1.....	1545-0074
	1545-0865		1545-0087
1.6011-1.....	1545-0055		1545-0090
	1545-0074	1.6031(b)-1T.....	1545-0089
	1545-0085	1.6031(c)-1T.....	1545-0099
	1545-0089	1.6031-1.....	1545-0099
	1545-0090		1545-0970
	1545-0091	1.6032-1.....	1545-0099
	1545-0096	1.6033-2.....	1545-0047
	1545-0121		1545-0049
	1545-0458		1545-0052
	1545-0666		1545-0092
	1545-0675		1545-0687
	1545-0908		1545-1150
1.6011-2.....	1545-0055	1.6033-3.....	1545-0052
	1545-0938	1.6034-1.....	1545-0092
1.6011-3.....	1545-0238		1545-0094
	1545-0239	1.6035-1.....	1545-0704
1.6012(a)(7).....	1545-0092	1.6035-2.....	1545-0704
1.6012-0.....	1545-0067	1.6035-3.....	1545-0704
1.6012-1.....	1545-0074	1.6037-1.....	1545-0130
	1545-0085		1545-1023
	1545-0089	1.6038-2.....	1545-0704
	1545-0675		1545-0805
1.6012-2.....	1545-0047	1.6038A-1.....	1545-0805
	1545-0051	1.6038B-1T.....	1545-0026
	1545-0067	1.6039-2.....	1545-0820
	1545-0123	1.6041.....	1545-0008
	1545-0126	1.6041-1.....	1545-0008
	1545-0130		1545-0108
	1545-0128		1545-0112
	1545-0175		1545-0115
	1545-0687		1545-0120
	1545-0890		1545-0295
	1545-1023		1545-035C
	1545-1027		1545-0367
1.6012-3.....	1545-0047		1545-0387
	1545-0067		1545-0441
	1545-0092		1545-0957
	1545-0196	1.6041-2.....	1545-0008
	1545-0687		1545-0118
1.6012-4.....	1545-0067		1545-035X
			1545-0441
		1.6041-3.....	1545-1141

orm 2555

Foreign Earned Income

OMB No. 1545-0067

1988

Attachment Sequence No. 34

Department of the Treasury Internal Revenue Service

See separate instructions. Attach to front of Form 1040.

For Use by United States Citizens and Resident Aliens Only.

Name of taxpayer, Foreign address (including country), Name of employer, Employer's address (U.S./Foreign), Your social security number, Your occupation

Employer is (check any that apply) A foreign entity, A foreign affiliate of a U.S. company, A U.S. company, Self, Other (specify)

Enter earlier years (after 1981) that you filed Form 2555 to claim either of the exclusions. If you chose to claim an exclusion in an earlier year (after 1981), have you revoked your choice?

Test under which you qualify to claim the exclusion(s) and/or deduction: Bona fide residence test (Part I), Physical presence test (Part II). Are you a U.S. citizen?

Did you maintain a separate foreign residence for your family because of adverse living conditions at your tax home? If "Yes," give city and country of the separate foreign residence.

List your tax home(s) during your tax year and date(s) established

Complete either Part I or Part II. If an item does not apply, write "NA." If you do not provide the information asked for, any exclusion or deduction you claim may be disallowed.

Part I Taxpayers Qualifying Under Bona Fide Residence Test. (See Instructions.)

- 1 Date bona fide residence began ended
2 Kind of living quarters in foreign country: Purchased house, Rented house or apartment, Rented room, Quarters furnished by employer
3 Did any of your family live with you abroad during any part of the tax year?
4 Have you submitted a statement to the authorities of the foreign country where you claim bona fide residence that you are not a resident of that country?