



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

OFFICE OF  
CHIEF COUNSEL

July 8, 2005

Number: **INFO 2005-0125**  
Release Date: 9/30/05  
UIL: 1012.13-01

CC:ITA:B04  
CONEX-132657-05

The Honorable Arlen Specter  
United States Senator  
228 Walnut Street  
P.O. Box 1092  
Harrisburg, PA 17108

Attention: Mr. Doug Rice

Dear Senator Specter:

Thank you for your letter dated June 9, 2005, on behalf of your constituent, \_\_\_\_\_, on mutual fund transactions. \_\_\_\_\_ requested information pertaining to the requirements of specific identification in the sale of mutual fund shares.

Mr. Doug Rice, of your office, asked us to respond directly to \_\_\_\_\_. We spoke with \_\_\_\_\_ and explained to his satisfaction that his inquiry was answered in § 1.1012-1 of the Income Tax Regulations. We have forwarded a copy of § 1.1012-1 as well as Publication 564, Mutual Fund Distributions, to \_\_\_\_\_. We have enclosed a copy of our response and the materials provided to \_\_\_\_\_ for your records.

I hope this information is helpful. If you have any questions, please call me at \_\_\_\_\_ or \_\_\_\_\_, Identification Number \_\_\_\_\_, at \_\_\_\_\_.

Sincerely,

Edward S. Cohen  
Deputy Associate Chief Counsel  
(Income Tax & Accounting)

Enclosures (3)