



NATIONAL CREDIT UNION ADMINISTRATION  
Washington, D.C. 20456

November 20, 1987

GC/RD:sg  
123000

Office of General Counsel

Andrea P. Cipriano  
IRS Group 1605-AFC  
202 Johnson Road  
Morris Plains, N.J. 07960

RE: Reply No. E: 1605

Dear Ms. Cipriano:

We have examined our files and have found no record of agreement between the National Credit Union Administration and the Internal Revenue Service concerning substantiation of deductions based on a carbon copy of an original share draft and a credit union statement showing by number and amount that a particular share draft had cleared.

Sincerely,

TIMOTHY P. MCCOLLUM  
Assistant General Counsel

RD:sg

FOIA Vol. II Part E (2) Share drafts - substantiation of deduction by IRS