

Legal Division Guidance – 2012-06-01
(Legal Division Guidance 2011-12-01 is Withdrawn)

Legal Division Guidance 2011-12-01 (Real Property Tax Deductions) is withdrawn based on [IRS Chief Counsel Information Letter 2012-0018](#) which concludes that real property taxes not based on the value of real property may be deductible. Legal staff plans to issue new guidance once the Internal Revenue Service issues expected clarifying information.