

M. R. Volpe



United States
General Accounting Office
Washington, D.C. 20548

Office of the General Counsel

B-231010

April 27, 1988

Mr. Charles C. Smith
Route 1, Box 945
Hattiesburg, Maryland 39401

Dear Mr. Smith:

This is in response to your letter dated February 26, 1988, which was received by our Office on April 8, 1988. Your question concerns the taxes you paid on severance pay you received in September 1986.

We regret that we are unable to assist you in this matter. While this Office has jurisdiction to decide questions related to severance pay granted under 5 U.S.C. § 5595, our Office has no jurisdiction to issue revenue rulings. The income tax consequences of actions taken relating to severance pay are primarily matters for consideration and determination by the Internal Revenue Service. We therefore suggest that you direct your questions to the Internal Revenue Service office serving your location.

Sincerely yours,

Sheila K. Ratzenberger

Sheila K. Ratzenberger
Attorney-Adviser

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