

ID: CCA-819100-08

Number: **200848067**

Office:

Release Date: 11/28/2008

UILC: 7402.02-00

From:

Sent: Tuesday, August 19, 2008 10:06 AM

To:

Cc:

Subject: RE: Ogden Processing Concern

I think you had it right in your initial response - as I understand it, the final judgment amount exceeds the original assessment. The judgment will be final 60 days after entry, assuming neither party appeals (which I assume will not happen here). Subsequent to that date (although there is no fixed time for doing so, it should be done as soon as possible) the IRS should do a partial abatement, that is, the IRS should abate any assessment amount that exceeds the original assessment - the result being that the resulting assessment amount still on the books for will be equal to the judgment amount - which will presumably be satisfied when makes payment.