

ID: CCA_2010031912565264

Number: **201024052**

Office:

Release Date: 6/18/2010

UILC: 6501.00-00

From:

Sent: Friday, March 19, 2010 12:56:56 PM

To:

Cc:

Subject: RE: Period for Assessment-Form 870

I agree with your conclusion. Also see Rev. Rul. 2005-59 which holds that a Form 870 executed by a taxpayer is not a return.