

ID: CCA_2011051313371949

Number: **201124020**

Release Date: 6/17/2011

Office:

UILC: 6511.00-00

From:

Sent: Friday, May 13, 2011 1:37:22 PM

To:

Cc:

Subject: 6511 question

A refund claim is timely under section 6511(a) if the claim is filed within three years of the filing of a return, even if the return is untimely. The amount of the refund, however, is limited to tax paid within the three-year period preceding the filing of the refund claim. I.R.C. section 6511(b)(2)(A). Based on the facts in your request for assistance, because the claim was filed within three years of the filing of the late return, the claim is timely. The amount of the refund is equal to the tax paid with the filing of that return.