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**From:** [REDACTED]  
**Sent:** Friday, May 22, 2015 9:05:06 AM  
**To:** [REDACTED]  
**Cc:** [REDACTED]  
**Bcc:**  
**Subject:** POSTN-108050-15 - "Pools of recovery" concept

Hi ,

Thanks very much for making time for our call yesterday morning. As we discussed, your office requested our views on whether the example in IRM 25.6.1.10.2.7.2.2(4) accurately reflects position on the application of section 6511(b)(2). We in believe that the example and explanation in IRM 25.6.1.10.2.7.2.2(4) correctly reflects Chief Counsel's position, that the approach taken in this section is applicable to all taxpayers, and that the example and the approach it illustrates can be incorporated into training materials. In reaching our conclusion, we considered the additional information you sent yesterday afternoon considering interest. Calculation of interest is a separate issue.

If you have any questions or would like to discuss this further, just let me know.

Best,