

ID: CCA_2019053016355347

UILC: 6035.00-00

Number: **201935012**

Release Date: 8/30/2019

From: [REDACTED]

Sent: Thursday, May 30, 2019 4:35:54 PM

To: [REDACTED]

Cc: [REDACTED]

Bcc: [REDACTED]

Subject: FW: For Review [REDACTED]

[REDACTED]

In regard to your second bullet, below, where the supplement was due in 2025 and not filed until 2026, the failure to file occurred in 2025 and that would determine the amount of the penalty. Calculating the ASED is not directly tied to the time of the failure, though, because under section 6501(c)(3) the ASED does not begin to run until a return is filed.

Thanks,