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From: [REDACTED]

Sent: Friday, November 15, 2019 9:25:14 AM

To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: Question about statute of limitations and section 6676 penalty

This advice responds to your request for assistance.

Issue: Whether the statute of limitations bars assessment of the section 6676 penalty in the following situation.

Facts: More than three years ago, a taxpayer filed an income tax return claiming a substantial amount of false withholdings, resulting in an erroneous refund for which a section 6676 penalty is warranted. The claiming of the withholdings has been shown to be fraudulent.

Conclusion: The statute of limitations does not bar assessment of the section 6676 penalty in this situation.

Please let us know if you have any follow-up questions.