

ID: CCA_2020031318393440

UILC: 6532.02-04, 6514.00-00

Number: **202125015**

Release Date: 6/25/2021

From: [REDACTED]

Sent: Friday, March 13, 2020 6:39:34 PM

To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: SBSE Counsel advice in #6500871

Hi [REDACTED]. Thanks for your patience. I've now taken a closer look at this and agree with the SBSE Counsel opinion. In addition, here are a few other key points:

- 1) The 105C was issued on April 12, 2017. That means the two-year period for filing suit expired on April 12, 2019. Yes, under IRC § 6532(a)(2) the two-year period can be extended by using Form 907, but the time for executing such extension has expired; the extension would have had to have been executed before the two-year period had expired. Take a look at this AOD and the case for which it was issued. <https://www.irs.gov/pub/irs-aod/aod200404.pdf>
- 2) Once the IRS issues a notice of claim disallowance, the IRS is prohibited from issuing a refund after the 2-year period for filing suit has expired unless the taxpayer has protected herself by filing a timely refund suit. See IRC § 6514(a)(2).

Unfortunately I do not see any relief that can be given for this taxpayer's [REDACTED] refund. Let me know if you have any further questions.