

ID: CCA_2008110509300737

Number: **200908030**

Office:

Release Date: 2/20/2009

UILC: 6228.02-00

From:

Sent: Wednesday, November 05, 2008 9:30:07 AM

To:

Cc:

Subject: RE: AAR-

I agree that the end of the 6228(a)(2) period is the limit on the time the 870-PT could be signed for the refund. We should not settle items after all relevant periods for assessment and refund have expired.