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From:

Sent: Wednesday, August 4, 2010

To:

Cc:

Subject: superseding returns

I just wanted to confirm our telephone conversation earlier today.

You asked whether a superseding amended return that is filed before the expiration of the extended period of time to file a return constitutes the original return for purposes of section 6501, under the reasoning in Haggard (308 US 389). We think it does.

I enjoyed discussing this matter with you. Please feel free to contact me if you have any additional questions.