

ID: CCA-4111452-13

Number: **201316016**

Office:

Release Date: 4/19/2013

UILC: 6511.03-02

From:

Sent: Wednesday, March 20, 2013 1:08 PM

To:

Cc:

Subject: NOL Period of Limitations Question

Hi

This email responds to your earlier request for assistance. Please let me know if you have any further questions.

The refund claim for tax year was timely filed. Section 6511(d)(2)(A) is not the exclusive limitations period applicable to NOL carrybacks: “the period provided in section 6511(d)(2)(A) of the Code was intended to constitute an additional period within which a claim for credit or refund of an overpayment of tax for the year to which the loss is carried might be made rather than a substitution for the periods provided in section 6511(a) of the Code.” Rev. Rul. 65-281, 1965-2 C.B. 444 (emphasis in original). And so, as applicable to the facts of this case, “a claim filed after expiration of the period prescribed in section 6511(d)(2)(A) of the Code, but ... within 2 years from the date the tax was paid, is to be considered timely and valid.” *Id.*