



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

OFFICE OF
CHIEF COUNSEL

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COR-133786-01
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Dear [REDACTED]:

This is in response to your letter dated June 11, 2001. In the letter you ask that we respond to two questions. The first question involves whether you can seek a refund of taxes paid by you for tax years 1950 through 1999. The second question involves those Social Security benefits to which you may be entitled. We are pleased to provide you with this general information and examine each question separately below. You indicated that your income over this period consisted of wages subject to withholding and that you did not file income tax returns for some years.

Claims for Refund

Section 6511(a) of the Internal Revenue Code states that a claim for credit or refund for an overpayment of tax shall be filed by the taxpayer within 3 years from the time the return was filed or 2 years from the time the tax was paid, whichever period is later. If no return was filed by the taxpayer, a claim for refund must be filed within 2 years from the time the tax was paid. A claim for refund is made by a taxpayer on his Form 1040 tax return or by filing the Form 843 (included).

Despite the fact that you did not file income tax returns for some years, you may receive a refund of overpaid taxes if you file an income tax return within 3 years of the due date of the return for the year in which you are seeking a refund. Assuming you overpaid your tax, you may be able to receive a refund of the amount of the overpayment for tax years 1998 and 1999 as long as you file the tax returns for each of these years before April 15, 2002 and April 15, 2003 respectively. Generally speaking, you may not recover any overpaid tax, in the form of a refund, for tax years 1950 through 1997.

Social Security Numbers

You indicate in your letter that you are interested in learning about your Social Security history and those benefits to which you may be entitled. We suggest that you contact the Social Security Administration at (800) 772-1213 for assistance. An

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employee of the Administration will be able to assist you in determining whether you are entitled to Social Security benefits, and if so, how much. Similarly, you state that you were issued two separate Social Security Numbers and are unsure as to which one you should use. Again, we suggest that you contact the Social Security Administration at the above number, and request assistance in resolving this matter as well.

If you have any questions, please contact Rob Desilets, Jr., Badge Number 50-14186, at (202) 622-4910.

Sincerely,

James C. Gibbons
Chief, Branch 1
(Administrative Provisions and Judicial
Practice Division)

Attachment: Form 843
Instructions for Form 843