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From:

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To:

Cc:

Subject: Follow up multiple TINs question

After reading Treas. Reg. 1.6013-1 and looking at IRM 21.6.1.4.5, it is clear that the wife's subsequent MFS return filed after the due date should not be posted as an original return under TC 150 because she already filed jointly with her husband. As we discussed earlier, 1.6013-1 specifically disallows a separate return to be made after the due date for filing a return after a joint return has already been filed with the Service. IRM 21.6.1.4.5 states that married taxpayers may file separate returns on or before the due date of their original filed joint return and all claims marked filed after the due date should be disallowed. There is one exception that allows joint filers to file separate returns after the date. This is when the joint election is invalid. See IRM 21.6.1.4.7. For specific procedures on how AM should handle scenarios where only one spouse is requesting a timely filing status change, AM should see IRM 21.6.1.4.6.

Please let me know if you have any questions !