

ID: CCA\_2008112011544551

Number: **200908041**

Release Date: 2/20/2009

Office:

UILC: 6503.02-01

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**From:**

**Sent:** Thursday, November 20, 2008 11:54:48 AM

**To:**

**Cc:**

**Subject:** Form 900 Memo

and I have reviewed the transcripts related to the the CSED issue addressed in the memo we discussed with you previously. The transcript clearly reflects a CSED extension on August 18, 1992. This is less than 60 days before the indicator of an installment agreement on October 19, 1992. While we recognize that there also is an indicator for an installment agreement on June 22, 1992, we assume that was an installment agreement that defaulted - and it would seem to us to be completely logical that the IRS would demand an extension of the CSED after a default. As was previously discussed with you, the practice of the IRS at the time of obtaining extensions in this type of situation (as reflected in the transcript) would be strong circumstantial evidence of the requirement for the CSED extension "in connection" with the installment agreement. Given the closeness in time (and the fact that the CSED extension preceded the installment agreement), the proper conclusion is that the CSED extension was "in connection" with the installment agreement, thereby making the CSED still valid. The absence of the actual closing agreement is not an impediment to making this showing in court because the transcript is presumptively correct. Consistent with our position on the validity of CSED extensions after RRA98, the IRS should take the position that the CSED was extended. The memo to at the Taxpayer Advocate Service should be withdrawn and revised to reflect that conclusion.