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From:

Sent: Monday, April 06, 2009 1:38:34 PM

To:

Cc:

Subject: 7609 question

Hello,

Given the facts you provided, it would not appear that 7609(e) would suspend the period of limitations to assess tax for the individuals at issue. For 7609(e) to apply, the individuals would have had to been entitled to and provided notice under 7609(a), and then the taxpayer would have had to exercise the right to intervene or begin a proceeding to quash under 7069(b). Without more information, we can not say that these conditions have been satisfied.

Generally, we prefer to get written consent to extend the period of limitations under 6501(c)(4) or to send out the SNOD than to rely on a legal argument that the period of limitations has been suspended where it is unclear whether the facts support such an argument.

Please contact me if you have any further questions.