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**From:**  
**Sent:** Tuesday, April 21, 2009 11:04:04 AM  
**To:**  
**Cc:**  
**Subject:** FW: Additional Stay Question

Counsel does interpret the lifting of the bankruptcy automatic stay in cases of serial bankruptcy filings pursuant to section 362(c)(3)(A) to include the lifting of the stay under section 362(a)(8) (which is the provision that stays the commencement or continuation of a Tax Court proceeding). Accordingly, the Service may calculate both the Last Day to Petition the Tax Court and the Assessment Statute Expiration Date once it determines that the stay has lifted by operation of law as directed in IRM 5.9.5.7(6).

Again, feel free to call or e-mail me if you have any further questions.

Regards,