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Office:

Release Date: 8/7/2009

UILC: 6404.06-09, 7502.00-00

From:

Sent: Tuesday, September 30, 2008 4:39 PM

To:

Cc:

Subject: 6404(g) and 7502

I have coordinated with (who has jurisdiction over section 7502) and have determined that the 18-month notification period should begin on October 15, 2002. Section 6404(g) states that the period should begin the later of "(i) the date on which the return is filed; or (ii) the due date of the return without regard to extensions." IRM 20.2.7.6.2 also states that the date is the later of the following: either the due date of the return, if filed on or before the return due date, or the filing date of the return, if filed timely under a valid extension. In this case, the return was mailed on October 15, 2002, which was the extended due date of the return. Under section 7502, timely mailing is timely filing. Therefore the filing date would be the date the return was filed, October 15, 2002. This filing date would begin the 18-month notification period, which would make the suspension period begin April 15, 2004.

Please let me know if you have any questions.

Thanks