

ID: CCA_2009112412401154

Number: **200950038**

Release Date: 12/11/2009

Office:

UILC: 01.07.00-00

From:

Sent: Tuesday, November 24, 2009 12:40:15 PM

To:

Cc:

Subject: RE: Question regarding Taxpayer's last know address - can we use latest IRP doc or filed signed State Return to change address?

I distinctly remember that we discussed this on the phone after you had sent the e-mail. We discussed that under Treas. Reg. 301.6212-2 (b), except in situations where the Service learns of a taxpayer's change of address through the NCOA, information obtained from a third party (specifically, a payor or another government agency) is not clear and concise notification of a different address for purposes of determining a taxpayer's last known address. The Regulation is very specific about this. That is not to say that "Are you there letters" could not be sent to that third party obtained address, but for purposes of changing what is known as a taxpayer's last known address, third party information cannot be used, other than in the NCOA situation.