

ID: CCA_2010030208592154

Number: **201013046**

Release Date: 4/2/2010

Office:

UILC: 6229.04-00

From:

Sent: Tuesday, March 02, 2010 8:59:24 AM

To:

Cc:

Subject: RE: TEFRA Issue

Yes. See 1997 BLUEBOOKS Pt. 2, 1997-3 C.B. 116, Title XII, Para. C.2.c.i., *Suspend Statute when an untimely petition is filed* ("The Act conforms the suspension rule for the filing of petitions in TEFRA cases with the rule under section 6503(a) pertaining to deficiency cases. Under the provision, the statute of limitations in TEFRA cases is suspended by the filing of any petition under section 6226, regardless of whether the petition is timely or valid, and the suspension will remain in effect until the decision of the court becomes final, and for one year thereafter. Hence, if the statute of limitations is open at the time that an untimely petition is filed, the limitations period would no longer continue to run and possibly expire while the action is pending before the court.")..

See also Rhone-Poulenc Surfactants & Specialties, L.P. v. Comm'r, 114 T.C. 533, 552-553 (2000)("[S]ection 6229(d) suspends the running of any applicable period of limitations when an FPAA is issued and during the pendency of litigation in this Court")