

ID: CCA_2010031711024837

Number: **201016064**

Office:

Release Date: 4/23/2010

UILC: 6230.03-01

From:

Sent: Wednesday, March 17, 2010 11:02:51 AM

To:

Cc:

Subject: RE: AAR Case Documentation

Section 6230(d) is pretty clear that we cannot issue a refund after the statutes referenced in that section have expired.

