

ID: CCA_2010040913232224

Number: **201018004**

Office:

Release Date: 5/7/2010

UILC: 7508A.00-0

From:

Sent: Friday, April 09, 2010 1:23:22 PM

To:

Cc:

Subject: RE: SOL for Hurricane Katrina Refund

the rule for filing an amended return is that it needs to be filed within 3 years of the original return ... So if the taxpayer filed on April 15, 2006 ... They would have to have filed an amended return by April 15, 2009.

The postponement period does not mean that their return is deemed to have been filed by Oct. 16.