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**From:**

**Sent:** Friday, October 01, 2010 2:47:56 PM

**To:**

**Cc:**

**Subject:** RE: [REDACTED]

Section 6230(d)(5) allows us to issue a refund without a claim being filed, but does not require us to issue a refund in the absence of a claim. The taxpayer can get his refund by filing a claim under section 6230(c), which has the advantage of the taxpayer computing the amount of the refund so that we only have to review the computation and issue the refund.

You raise the situation where we have an assessment for one year and a related refund for another year. We generally have one year to make the assessment and two years to issue the refund. So the assessments should be made first in accordance with the Service Center guidelines. If we have the available resources we can then begin processing the refunds, either on our own or by waiting for the section 6230(c) refund claims. Any refund claims filed by taxpayers will further extend the period for issuing refunds. [REDACTED]