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On September 14, I sent an email to several attorneys in confirming that Hagger, 308 US 389, is good law and that we are still following it; so that a taxpayer would be considered to have filed a superseding "first" return" (which would be the original return) as long as it's filed by the extended due date. I think we're on pretty solid ground that if it is after the extended due date, all bets are off.

We also have a couple revenue rulings that follow it in spirit. See RR 78-256, RR 83-36, RR 86-58.

Let me know if you need anything further.