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Office:

UILC: 6511.00-00, 7508A.00-00

From:

Sent: Wednesday, February 02, 2011 3:50:17 PM

To:

Cc:

Subject: FW: Disaster related refund claim-Request for assistance

Section 6511(a) of the Code explains that an amended return/claim for refund is timely if filed 3 years from the date the original return was filed or 2 years from the date the tax was paid, whichever period expires later.

Here, the taxpayer's original return for _____, which was originally due on _____, was filed on _____. The return was timely filed because the taxpayer filed an extension to file the _____ return, thereby extending the due date for filing the _____ return to _____. Prior to October 15, 2005, Hurricane Rita struck Texas. Hurricane Rita was a presidentially declared disaster and filing and payment deadlines were postponed pursuant to section 7508A of the Code. Because the taxpayer was an affected taxpayer with respect to Hurricane Rita, the due date for filing the _____ return was postponed until Feb. 28, 2006, pursuant to section 7508A of the Code. The taxpayer's _____ return as filed on _____ was timely filed.

On _____, the taxpayer filed an amended return/claim for refund. The amended return/claim for refund was filed within 3 years of the date the original return was filed _____ as required by section 6511(a). Therefore, the amended return/claim for refund was timely filed.

Section 6511(a) does not look to the date the amended return/claim for refund is due, therefore Section 301.7508A-1(b)(4) does not impact the analysis.

If you have any questions, please let me know.

