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From:

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To:

Cc:

Subject: credit elect

A taxpayer is not entitled to interest on a credit elect. Pursuant to [Treas. Reg. § 301.6402-3\(a\)\(5\)](#), the taxpayer may elect to apply an overpayment to its estimated payment of tax for the succeeding taxable year by so indicating on its return or amended return. If the taxpayer makes this election, no interest is allowed on the portion of the overpayment that is credited.