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Release Date: 5/13/2011

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From:

Sent: Thursday, February 3, 2011 9:44 AM

To:

Cc:

Subject: RE: Question

Hi,

There is no "don't have to worry" period for the taxpayer when Appeals is still working the case on the eve of the 2-year statute expiration date. Taxpayers can protect themselves only by filing suit or executing an extension. In this type of situation when the Service is considering allowing a portion of the claim, the Service should consider extending the period for filing suit on a Form 907 as authorized in section 6532(a)(2).