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**From:**

**Sent:** Friday, September 16, 2011 9:04:35 AM

**To:**

**Cc:**

**Subject:** RE                      Campus Request for Advice on TEFRA case

We have two years from the date a Tax Court decision becomes final to issue any resulting refund. I.R.C. 6230(c)(2)(B), 6230(d)(5) and 6230(d)(3). A decision becomes final 90 days after the decision is entered. So we have until July                      to issue the refund.