

ID: CCA\_2011112915121547

Number: **201149026**

Release Date: 12/9/2011

Office:

UILC: 1312.00-00

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**From:**

**Sent:** Tuesday, November 29, 2011 3:12:20 PM

**To:**

**Cc:**

**Subject:** FW: Section 1311-1314 Request for Advice

I agree with you that none of the provisions in section 1312 apply to the facts below; therefore, mitigation does not apply. The "determination" under section 1313(a) would be the denial of the employer's refund claim.

I also asked a section 6521 expert about your facts, but I was told it doesn't apply.

As for other judicial doctrines, in general they are defensive tools. It seems that in your case the taxpayer is offensively seeking a refund; therefore, I am not aware of any argument that would overcome the statute of limitations.

If you would like to discuss this, please feel free to give me a call. My direct dial is .