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**From:**

**Sent:** Friday, May 11, 2012 3:38:45 PM

**To:**

**Cc:**

**Subject:** RE: 6212, income tax and excise tax under 4973 and 4975

You are correct that the Tax Court interprets section 6212(c)'s prohibition to not apply to deficiencies based on two different taxes reported on two separate returns. *Gross v. Commissioner*, T.C. Memo. 1996-404; *Towe v. Commissioner*, T.C. Memo. 1992-689. Accordingly, issuance of a statutory notice of deficiency for the taxpayers' individual income tax liability (reported on a Form 1040) does not restrict the Service from issuing to the taxpayer a second statutory notice of deficiency related to the taxpayer's excise tax liability (Form 5330). We are not aware of any procedures that require the coordination of the two notices. Please let me know if you need anything further