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From:

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To:

Cc:

Subject: FW: 6532(b)

We've approved the IRM procedure based on [U.S. v. National Steel](#), 75 F.3d 1146 (7th Cir. 1996). IRC 6532(b) doesn't specifically provide for an extension of the period for the government to file under IRC 7405, but we don't believe statutory authorization is needed for the taxpayer to waive a defense; in contrast, we see IRC 6532(a)(2) as providing necessary authorization for the government to agree to be sued. The procedure has been in IRM 5.1.8 since 1999 or earlier. Another IRM had provided, alternatively, that waiver could be made on a modified Form 907 as opposed to putting it on a blank piece of paper per Exhibit 5.1.8-1. The procedure for using a modified Form 907 to extend the IRC 6532(b) period has been removed, but a wavier following that procedure was accepted by the court in [U.S. v. Goertz](#), Not Reported in F.Supp.2d, 2009 WL 1664085 (W.D.Tex. 2009).