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**From:**

**Sent:** Wednesday, December 19, 2012 2:22:49 PM

**To:**

**Cc:**

**Subject:** Validity of assessment question

As discussed, there is sufficient supporting documentation for the assessment. While the assessment was erroneously entered into the Service's computer system for tax year , the assessment is of the precise amount the taxpayer self-reported for , and it is clear from this supporting documentation that the return is for and that the Service computed interest from the due date of the return to the assessment date.

IRC § 6203 provides that "The assessment shall be made by recording the liability in the office of the Secretary in accordance with rules or regulations prescribed by the Secretary." Treas. Reg. § 301.6203-1 provides that "The assessment shall be made by the assessment officer signing the summary record of assessment. The summary record, through supporting records, shall provide identification of the taxpayer, the character of the liability, the taxable period, if applicable, and the amount of the assessment." The prompt assessment form correctly identifies the taxpayer, the character of the liability (1040), and the amount of the assessment, but it misidentifies the tax period. However, the correct tax period is properly provided in supporting documents. The interest computation document properly identifies the due date of the return as . The tax return properly identifies the taxpayer, the character of the liability, the taxable period, and the amount self-assessed. The supporting records contain the information required by the regulation for a valid assessment. I coordinated this response with the Division of the Office of Chief Counsel.