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**From:**

**Sent:** Monday, March 12, 2012 9:36 AM

**To:**

**Cc:**

**Subject:**

We understand there to be some confusion about application of RRA 3461(c)(2), which provides that in cases of extensions of the CSED obtained before December 31, 1999, that extension expires at the very latest on the 90th day after the end of the period of such extension.

The January 5, 2011 memo referenced discusses section 3461(c)(2) in passing, but the underlying conclusion of the memo is that a waiver of the CSED executed at the time of reinstatement of a defaulted IA is not valid. Rather, the waiver must be entered into in connection with the original IA (at the same time that IA was entered into).

The memo was misinterpreted by someone to mean that the 90-day rule only applies in cases of IAs that are defaulted and then reinstated. The memo was not concluding that the 90-day addition to the period only applies under these facts. Rather, it was just stating what the provision provides with respect to CSED waivers executed in connection with IAs prior to December 31, 1999. I understand this to be what you mean by asking whether the 90-day rule applies independently of the reinstated IA issue addressed in the memo.

There may in fact be an issue of whether there actually was a Form 900 waiver executed in connection with an IA pre-December 31, 1999, in the specific case you are discussing, and I don't know whether there is or is not in this particular case. I saw a copy of the Form 900, and it does not in itself indicate it was executed with an IA. Nor am I at all familiar with the TCs and definer codes discussed below. But my response to the general question you are asking: regarding creating a CSED calculator that accounts for waivers of the CSED executed in connection with IAs, then 90 days will always be added to that period as a general rule. Again, this applies only to waivers executed at the time of execution of original, valid IAs. I am not attempting to address what the CSED is for the specific case you are discussing with the RO.

Please let me know if I can be of further assistance.