

ID: CCA_2013120910424107

[Third Party Communication:

UILC: 6501.04-03

Date of Communication: Month DD, YYYY]

Number: **201402013**

Release Date: 1/10/2014

From: [REDACTED]

Sent: Monday, December 09, 2013 10:42:42 AM

To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: RE: Request for case assignment - OVDP case --

concurs with you that the statutes of limitation on assessment of the income tax for tax years _____, and the resulting penalties for failing to file the Forms 3520-A and 5471 for those years remains open until _____ as a result of the application of section 6501(c)(8) and as further extended by the timely executed Forms 872 extending the period of limitations on both the income tax and penalties until _____.