

ID: CCA_2014021114333301

[Third Party Communication:

UILC: 6230.03-01

Date of Communication: Month DD, YYYY]

Number: **201412017**

Release Date: 3/21/2014

From: [REDACTED]

Sent: Tuesday, February 11, 2014 2:33:33 PM

To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: RE: AAR Question - Refund Statute

The period for issuing refunds will expire 2 years after the TMP AAR or longer if he signs a Form 9247. It does not appear that an extension on Form 9248 to [REDACTED] would do anything other than extend the 2 year period by one day.

If the TMP signed a Form 872-P before the normal section 6229(a) period, this would extend the refund period to the agreed date plus 6 months. I.R.C. 6227(b)(2).

Any partner level AAR would extend the refund statute for that partner for 2 years from the date of the partner-level AAR.