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[Third Party Communication:

UILC: 6511.01-00

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**From:** [REDACTED]

**Sent:** Monday, April 14, 2014 3:23:28 PM

**To:** [REDACTED]

**Cc:**

**Bcc:**

**Subject:** RE: Follow up TEFRA question

The claim would be non-TEFRA so that they can file the claim within 2 years of payment under section 6511(b)(2)(B), even though the payment was for a different item, i.e, the money is fungible for this purpose. Any refund claim would be limited to the amount paid in the two year period. Id. Under Lewis v. Reynolds (S.C.t) , we can raise any non-TEFRA offsets to the refund claim.