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[Third Party Communication:

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Number: **201502014**

Release Date: 1/9/2015

From: [REDACTED]

Sent: Monday, December 22, 2014 8:22:05 AM

To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: RE: Telephone Excise Tax Procedure Issue

[REDACTED],

I agree. However, a critical step in my analysis is that the claim otherwise would be allowed. If this is the case, then I would not make an issue of the incorrect EIN, especially given the explanation for the error. Consistent with the Service's practice of administering the program through July 27, 2012, I would advise that the below-referenced request and amended request be worked as if both were timely. The reason that I care about the merits of the claim, which normally is irrelevant to the timeliness question, is that, as you know, even the first request was by definition late (as a matter of law) and a claim denial could be defended on timeliness grounds. Because the original request is not (at least technically) a "timely" claim in fact, there is nothing that may be "supplemented." But again, the Service is free as an administrative matter to process the claim and to hold the EIN matter harmless.

Feel free to give me a call if you have any questions or want to discuss further.

Regards,

[REDACTED]