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[Third Party Communication:

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Number: **201504014**

Release Date: 1/23/2015

From:

Sent: 7/31/2014

To:

Cc:

Bcc:

Subject: RE: Appeals Officer Question re Refund Claim

I'm writing in response to your question about whether Appeals can allow the TP claim after the 2 years limitation to file suit has run.

It should first be noted that CCAs do not have precedential value. Further, the CCA the taxpayer cites to does not address the I.R.C. § 6514 question at hand here.

In answer to your question, Appeals cannot allow a claim for refund after the 2-year period for filing suit has expired. Although this is not consistent with *Kaffenberger v. United States*, 314 F.3d 944 (8th Cir. 2003), in a subsequent action on decision our office determined we would only acquiesce to that decision in the 8th Circuit. *Kaffenberger v. United States*, 314 F.3d 944 (8th Cir. 2003), action on dec., 2004-04 (Sept. 1, 2004).

Please let _____ know if you have any questions or wish to discuss further

Best,