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[Third Party Communication:

UILC: 6230.00-00

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Number: **201510047**

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**From:** [REDACTED]

**Sent:** Friday, February 13, 2015 8:53:54 AM

**To:** [REDACTED]

**Cc:** [REDACTED]

**Bcc:**

**Subject:** RE: Statute question on AAR filed by the partnership that was docketed in tax court

I assume that your statement that the petition was filed 2 days before the AAR was filed is a typo – if not, the court would lack jurisdiction.

Assuming that the AAR was timely petitioned after the AAR was filed, we have two years from the date the decision became final to issue the refunds. I.R.C. 6230(d)(2), (d)(4), (d) (3) and (c)(2)(B) (iii).