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Number: **201535017**

Release Date: 8/28/2015

From:

Sent: Monday, July 27, 2015 2:49:29 PM

To:

Cc:

Bcc:

Subject: FW: Combat Zone Question - High Priority

Hello

We should not withdraw the Notice of Deficiency or in any way undo the exam. IRC 7508(e)(2) provides:

The assessment or collection of any internal revenue tax or of any liability to the United States in respect of any internal revenue tax, or any action or proceeding by or on behalf of the United States in connection therewith, may be made, taken, begun, or prosecuted in accordance with law, without regard to the provisions of subsection (a), unless prior to such assessment, collection, action, or proceeding it is ascertained that the person concerned is entitled to the benefits of subsection (a).

Here, the Notice of Deficiency was issued before the IRS ascertained that TP was entitled to 7508(a) benefits. IRC 7508 benefits should be provided to TP going forward from the date IRS ascertained that TP was entitled to those benefits.

Hope that helps. Let me know if you have further questions.