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**From:** [REDACTED]  
**Sent:** Wednesday, August 19, 2015 4:48:12 PM  
**To:** [REDACTED]  
**Cc:** [REDACTED]  
**Bcc:** [REDACTED]  
**Subject:** FW: Payments made after the ASED

A tax payment made to the Service after the expiration of the period of limitation on assessment is considered an overpayment, even if there was no tax liability. Section 6401(a) & (c). The Service has authority to refund overpayments, but only within the applicable period of limitations. Section 6402(a); Rev. Rul. 74-580. The IRM in section 25.6.1.10.2.5.6.2 (10-11-2012) Claim for an Amount Paid After the ASED, (stating “If an amended return is filed after the expiration of the period of limitations on assessment, any amount paid with that return must be refunded to the taxpayer. The taxpayer does not need to file a claim for refund in order to receive a refund of the payment made with the late filed amended return for additional tax assessment.”) is discussing the need for filing a claim, not the applicability of the period of limitations. Therefore, a payment made after the ASED may be refunded to the taxpayer, but only within the limitations set forth in section 6511.

If you have any further questions, please do not hesitate to contact me.

Yours,