

ID: CCA_2015102211003347

Third Party Communication: None

UILC: 6213.09-00, 6213.01-00

Date of Communication: Not Applicable

Number: **201549028**

Release Date: 12/4/2015

From: [REDACTED]

Sent: Thursday, October 22, 2015 11:00:33 AM

To: [REDACTED]

Cc:

Bcc:

Subject: RE: IRC 6213(f) calculation question

You reached out to [REDACTED] and [REDACTED] recently with a section 6213(a) calculation question. I have been assigned to your question, with [REDACTED] as reviewer.

As you are well aware, section 6213(a) provides for the taxpayer's 90 day period to petition the Tax Court and a tax assessment cannot be made during such period. If the last day of the 90 day period falls on a weekend and the next Monday is not a holiday in the District of Columbia, then the taxpayer has until that Monday to file a timely petition with the Tax Court (Saturday is considered a weekend day). This is generally known as a weekend/holiday rule, and is contained in the text of section 6213(a).

Therefore, if the taxpayer files a bankruptcy petition on that Monday, the taxpayer's 90 day period is suspended due to section 6213(f). At this point in time, no tax may be assessed and the 90 day period under section 6213(a) has not yet run.

If you have any questions, please contact me.

Thanks!