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From: [REDACTED]

Sent: Wednesday, October 28, 2015 11:11:24 AM

To: [REDACTED]

Cc:

Bcc:

Subject: RE: 6514 & 6532

The law in this area has not changed. No refund can be allowed if the 2-year period under § 6532(a)(1) for filing suit has expired, unless the taxpayer has filed suit within that period or taxpayer and the IRS have executed an Agreement to Extend the Time to Bring Suit (Form 907) within the period of limitation. Reconsideration after the mailing of the notice of disallowance does not extend the 2-year period.