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[Third Party Communication:

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**From:** [REDACTED]

**Sent:** Tuesday, November 17, 2015 9:35:49 AM

**To:** [REDACTED]

**Cc:** [REDACTED]

**Bcc:**

**Subject:** Effect of failure to move payment to credit-elect year

Thanks for bringing this to our attention. Rev. Rul. 85-67 does not apply where a credit elect was not applied to the subsequent year with the unassessed liability until after the ASED. We plan on clarifying the Statute Handbook (IRM 25.6) in this regard.