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[Third Party Communication:

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Release Date: 12/11/2015

From: [REDACTED]

Sent: Monday, November 30, 2015 12:22:02 PM

To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: FW: TAS Example of audit

This email is in response to your question to [REDACTED] on November 9, 2015 about whether the IRS can consider new information provided after the expiration of the assessment period. As a policy, the Service will consider informal abatement claims despite the I.R.C. § 6404(b) limitation that states no claim for abatement shall be filed by a taxpayer for any income, estate, or gift tax assessment. See, e.g., IRM 25.6.1.10.1(2), Requests for Abatement (stating that even though section 6404(b) provides that taxpayers have no right to file a claim for abatement in this case, the Service will consider a taxpayer's request for abatement when a taxpayer files an amended return showing a decrease in the tax assessed); IRM 4.75.37.9, Informal Requests for Abatement of Income Taxes. There is no period of limitations on an abatement of an assessment (and section 6404(a)(2) explicitly authorizes abatements to be made after the ASSED expires); however, special care should be taken with claims made after the ASSED because the tax cannot be reassessed if it is determined that the decrease in tax is erroneous. See IRM 25.6.1.10.1.2, Assessment after the Assessment Statute Expiration Date (ASSED).

Please let me know if you have any additional questions or concerns.

Best,