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From: [REDACTED]

Sent: Tuesday, December 29, 2015 9:42:35 AM

To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: RE: Response Received IRC 6213(f) calculation question

(1) Your first inquiry asks about the effect of 6213(f) on the ASED when a taxpayer has consented to assessment during the 6213(f) tolled period.

When a taxpayer waives the restrictions on assessment during the 6213(f) period, it is no different than when a taxpayer gets a notice of deficiency and then immediately signs a waiver and consents to assessment and then files a petition. Once the assessment restriction period is waived, the clock to assess starts to run despite the case being in Tax Court. Similarly, the clock to assess would start to run when the taxpayer has consented to assessment during the 6213(f) tolled period and you should not add the 60 days of 6213(f).

(2) Your second inquiry relates to the process for computing the ASED when there is no stay applicable due to B.C. section 362(c)(4).

6213(f) only applies when the debtor is prohibited by reason of the bankruptcy case from filing a petition in the Tax Court. In this situation, the Tax Court would have jurisdiction because there is no stay and 6213(f) would not apply.

Are these inquiries general questions for the purpose of training materials or are they questions coming as the result of actual cases?

Please let us know if you have any questions.

Thanks,