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[Third Party Communication:

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Number: **201603026**

Release Date: 1/15/2016

From: [REDACTED]

Sent: Thursday, December 17, 2015 3:54:50 PM

To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: RE: Disagreed TAO Emancipation Filing Date/Timely Filing of Refund Claim

Thanks for your patience while I reviewed the case. Here is my understanding of the facts:

4/15/11 is a Friday

4/16/11 is Emancipation Day (a Saturday)

1040 for 2010 filed by the taxpayer on 4/18/11 (a Monday) – because of Emancipation Day being observed on 4/15/11, the 1040 is timely filed

1040X for 2010 filed by the taxpayer on 4/17/14 (a Thursday)

I very clearly think the 1040X is a timely claim for refund (filed within 3 years from the time the return was filed), and is very much like situation #3 in Rev. Rul. 2003-41. For your convenience, I am attaching a copy of Rev. Rul. 2003-41. The only difference between situation #3 and this case is that the refund being claimed is not from taxes withheld from wages – it is based on a larger student loan interest deduction. I have consulted with a section 6511 expert in Counsel and she also agrees that the taxpayer's refund claim is not time-barred. Thus, I support the TAO.

Please let me know if you have any questions.