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From: [REDACTED]
Sent: Monday, March 21, 2016 4:56:01 PM
To: [REDACTED]
Cc:
Bcc:
Subject: 6611(e)(4)

You asked a question about the 180-day interest-free period contained in section 6611(e)(4). Specifically you wanted to know whether it mattered who was claiming the refund of the chapter 3 or 4 withholding taxes – the account holder on their income tax return or the withholding agent on their Form 1042. The statute says it applies to “any overpayment resulting from tax deducted and withheld under chapter 3 or 4.” There is no indication in the language of the statute that the identity of the person claiming the refund is relevant. Therefore we have concluded that it applies regardless of who claims the refund.

If you have any other questions or would like to discuss further, please let me know.

Thanks,