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**From:** [REDACTED]  
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**Subject:** RE: TAMIS CF 6360881

Here's some analysis to get you started. If you need additional help, let me know.

A supplemental claim will not generally be considered an amendment if the IRS took final action on the original claim. But there are certain narrow exceptions to the rule concerning final action by the IRS. For example, the IRS's disallowance of a claim will not constitute final action by the IRS if the IRS did not fully consider all grounds for the refund. Bemis Bros. Bag Co. v. United States, 289 U.S. 28 (1933). In Bemis Bros. Bag Co., the IRS denied a claim for refund by rejecting one of the three grounds stated in the claim, while overlooking two independent grounds for the claim. Id. at 31-32. The taxpayer then submitted an amended claim, reiterating the grounds stated in the original claim. The Supreme Court held that the claim as amended was timely. The IRS has adopted this exception. In this regard, IRM 25.6.1.10.2.6.4(2)(b) contains the following:

Exception Where the Service's Final Action Was Insufficient. There is a narrow exception to the rule concerning the effect of the Service's disallowance of a claim. The disallowance will not constitute final action if the Service did not fully consider all grounds for the refund and the taxpayer asks for "reconsideration" of those grounds. *Bemis Bros. Bag Co. v. United States*, 289 U.S. 28 (1933) (the Service overlooked two independent grounds for the claim).