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From: [REDACTED]

Sent: Monday, October 23, 2017 1:37:20 PM

To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: RE: Technical Application of IRC 7508 with respect to the computation of interest and other additions to tax based on the return due date

Hello

is correct. The date that matters for determining how many remaining filing season days are included in the disregarded count is the entry date. The Rev. Rul. states that the disregarded days include the filing season days remaining "at the time the taxpayer began serving in the combat zone."

If you still have a concern about this, please discuss it with your manager.

Thanks.