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**From:** [REDACTED]

**Sent:** Monday, June 17, 2019 4:37:34 PM

**To:** [REDACTED]

**Cc:** [REDACTED]

**Bcc:** [REDACTED]

**Subject:** RE: Chief Counsel Advice - POSTN-138440-10

Hi

The refund is barred.

Assuming there is no waiver/extension of period of limitation for filing suit, a taxpayer has two years from the issuance of the Notice of Disallowance to file suit to challenge the disallowance of the claim (on whatever grounds). I.R.C. § 6532. If the taxpayer did not file suit before the two-year period elapsed, I.R.C. § 6514 prohibits the refund or credit of the claimed overpayment.

Where the IRS had already refunded the overpayment, it's treated as an erroneous refund.

I.R.C. § 6511, which addresses limitations on claims, is not the statute that is barring the refund.