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From: [REDACTED]

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To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: RE: Equitable Subrogation -sec 6323- coordination

Good afternoon.

As stated previously, it is our position that sections 6325(b)(4) and 7426(a)(4) apply under your facts. These provisions supersede *United States v. Williams*, 514 US 527 (1995), and third parties, after the enactment of the provisions, cannot pay another's liability and then sue for refund. Rather, they must use the remedy provided by the provisions. While there are peculiarities in the wording of the Code provisions, they apply whether or not the third party seeks and obtains a discharge. See, e.g., CCA 201012036, which also provides some background on *Williams* and the enactment of the provisions. The advice we gave you reflects the position taken in Rev. Rul. 2005-50, which we continue to follow.