

ID: CCA_2020041716200148

UILC: 7508A.00-00

Number: **202129008**

Release Date: 7/23/2021

From: [REDACTED]

Sent: Friday, April 17, 2020 4:20:01 PM

To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: RE: Notice 2020-23, extension for Government Acts

Hi :

You and Walt correctly concluded that nothing in the current COVID notices (including 2020-23 and its predecessors), nor in 7508A itself, would extend the 24-month period for the IRS to accept an OIC-DALT if the original deadline doesn't fall between April 6, 2020 and July 15, 2020.

Please let me know if you have any questions or would like to discuss.

Thanks,