

ID: CCA\_2022051713365550

[Third Party Communication:

UILC: 6071.02-00, 6047.00-00

Date of Communication: Month DD, YYYY]

Number: **202346012**

Release Date: 11/17/2023

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**From:** [REDACTED]

**Sent:** Tuesday, May 17, 2022 1:36:56 PM

**To:** [REDACTED]

**Cc:** [REDACTED]

**Bcc:**

**Subject:** RE: Your help is appreciated - Form owner of the 1099-R for discussion related to possible changes to the filing deadlines

That's correct. Of course, the Service can grant an extension. Under the current rules, for example, one could obtain a 30-day extension for filing the 1099-R without providing a reason, and another 30 day extension with reason provided via Form 8809. But the deadline itself could not be changed.