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[Third Party Communication:

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**From:** [REDACTED]

**Sent:** Wednesday, November 8, 2023 4:20:14 PM

**To:** [REDACTED]

**Cc:**

**Bcc:**

**Subject:** RE: ACCI/LB&I Catch-Up Call on Nov. 9th

Under section 7508A, the due dates for certain acts that fall within the postponement period are postponed until the end of the postponement period. Under Notice 2023-71, the postponement period is from 10/07/2023 to 10/07/2024, and assessing tax is one of the government acts that is postponed. Using your example, without the application of Notice 2023-71, the statute of limitation on assessment would normally expire on 12/31/2023. With the application of Notice 2023-71, because 12/31/2023 falls within the postponement period, the statute of limitation on assessment is postponed until 10/07/2024.

The 7508A regulations also contain another example of this relief. See [26 CFR 301.7508A-1\(f\)](#), Example 2.

Hope that helps! Please let me know if you have any questions.

Thanks,  
Drew