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From:

Sent: Wednesday, January 06, 2010 8:52:48 AM

To:

Cc:

Subject: RE: Question about Rev. Ruling 2007-59

, you are correct that section 6501(b) - early return rule - does not apply because the return was not filed early, i.e., before the April 15, 2003 due date for the return. Thus for purposes of section 6501, the return is filed on the date received and not the end of the suspension period under section 7508. As for your second question - how to calculate the assessment period taking the suspension under section 7508 into consideration - you will need to discuss your case with someone in

who

handles combat zone related questions.