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[Third Party Communication:

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From: [REDACTED]

Sent: Friday, June 05, 2015 10:22:07 AM

To: [REDACTED]

Cc: [REDACTED]

Bcc: [REDACTED]

Subject: RE: Questions on Form 872 - Extending the IRC 6229(d) statute - and POAs extending the IRC 6229(d) Statute

The 872 extends the partner's section 6501 period for all items including partnership item specified in paragraph 4. That is all we need. Section 6229(a) and (d) also extend the partner's section 6501 period. It is inaccurate to say that we are extending the subsection (d) extension period – we are extending the partner's underlying statute. The 872 can have the effect of extending the section 6501 period beyond its extension provided by section 6229(d).

If the 2848 was intended to cover TEFRA matters, no special language is required in the POA. We add special language only to eliminate any potential ambiguity. For instance, if we secured the 2848 as part of the TEFRA audit, this would indicate it was intended to cover the TEFRA items regardless of whether they were specifically mentioned.

If the section 6501 period is currently open due to its extension by section 6229(d), and we secure a new extension by the taxpayer or his properly designated POA, this will further extend the partner's section 6501 period because it has not yet expired on the date of its execution. See I.R.C. 6501(c)(4) which provides that the section 6501 period can be extended at any time before it expires.