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**From:** [REDACTED]

**Sent:** Monday, July 27, 2015 12:52:19 PM

**To:** [REDACTED]

**Cc:** [REDACTED]

**Bcc:**

**Subject:** RE: POSTN-117436-15

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You have asked whether a taxpayer can voluntarily repay the benefit of non-erroneous interest netting, in order to realize a greater benefit by netting periods with a greater interest differential than the periods for which netting was previously applied.

A taxpayer cannot do this. There is no provision in section 6621 or its legislative history for a taxpayer to voluntarily repay the benefit of non-erroneous interest netting, in order to realize a greater benefit after the taxpayer has properly “used” it for interest netting. If you receive such a request from a taxpayer, please forward it to us for evaluation.