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From:

Sent: Tuesday, November 25, 2008 8:51:13 AM

To:

Cc:

Subject: RE: Question for you

The Campus is correct. Under section 7479, if IRS denies or terminates a section 6166 election and meets the other statutory requirements under that code section, the taxpayer has a right to petition Tax Court. According to Rev. Proc. 2005-33, once Appeals makes a determination that the election should be terminated, Appeals must send the letter 3570 with an enclosed statement of why this determination was made. This letter gives the taxpayer the right to petition Tax Court for a declaratory judgment under section 7479. The only time this letter would not be sent is if the decedent passed away on or before 8-5-97, which shouldn't apply in your case. If you have any further questions, please let me know.

Best Regards,