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**From:**

**Sent:** Wednesday, October 07, 2009 2:42:14 PM

**To:**

**Cc:**

**Subject:** interest on penalty

As we previously discussed by phone, I think interest on an estimated tax penalty accrues from the date of notice and demand if a taxpayer fails to pay the amount within 21 days of notice and demand (or 10 business days in certain cases.) See I.R.C. § 6601(e)(2)(A). I haven't located anything that would lead me to believe otherwise.