

ID: CCA_2010011308194047

Number: **201005049**

Office:

Release Date: 2/5/2010

UILC: 01.00.00-00

From:

Sent: Wednesday, January 13, 2010 8:19:48 AM

To:

Cc:

Subject: RE: Question

As stated in IRM 25.6.22.5.2, the general rule is that the SS-10 should use the name as stated on the return for which the statute is being extended. That should be the legal name.