From:
Sent: Thursday, April 21, 2011 3:35:50 PM
To:
Cc:
Subject: RE: Statute of Limitations Question

Out of curiosity, why does the AO want to calculate the SOL without regard to the 872? If the SOL expires on 7/31 per agreement then the SOL under the Code is not relevant, is it?

The additional 60 days would not be tacked on, as there is no stat notice that can be petitioned (the additional 60 days provides a period for petitioning the Tax Court). As a result, the number of days remaining on the SOL would be tacked on to the day that the state notice is rescinded.