

ID: CCA_2025050809465500

UILC: 7422.01-06, 7422.01-04

Number: **202538021**

Release Date: 9/19/2025

From: [REDACTED]

Sent: Thursday, May 8, 2025 9:46:56 AM

To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: RE: Request for Assistance:

Informal Claims, Foreign Tax Redetermination:

Good morning,

You asked about how facially apparent it needs to be that a potential informal claim for refund is stating that it is a claim for refund to meet the notice requirement of the informal claim doctrine.

A valid informal claim puts the Commissioner on notice that the taxpayer believes an erroneous tax has been assessed and there is belief that the taxpayer is owed a refund.

A “notice fairly advising the Commissioner of the taxpayer’s claim” may constitute an informal claim for refund. United States v. Kales, 314 U.S. 186, 194 (1941). There are no “hard and fast rules” for determining the sufficiency of an informal claim, and each case must be decided on its own facts with a view towards determining whether under those facts the Commissioner knew, or should have known, that a claim was being made. PALA, Inc. Emps. Profit Sharing Plan & Tr. Agreement v. United States, 234 F.3d 873, 877 (5th Cir. 2000). In other words, an informal claim is sufficient if it puts the Commissioner of Internal Revenue on notice that the taxpayer believes that he is owed a refund for certain years. Gustin v. United States, 876 F.2d 485, 488 (5th Cir. 1989).

The informal claim must be read in the light of the peculiar circumstances then well known to the Commissioner. Kales, 314 U.S. at 194. It would need to be ascertainable from the taxpayer’s file that a refund has been claimed by any revenue agent tasked to review it. See Gustin, 876 F.2d at 489 (stating that without contradicting evidence, the government’s testimony from an Internal Revenue Service agent who had reviewed the administrative file in the case and concluding that it was not ascertainable from the file that a refund was being barred jurisdiction).

It is not sufficient that the Internal Revenue Service has information somewhere in its possession from which it might deduce that the taxpayer is entitled to a refund. Id.; see also

Rollock Co. v. United States, 629 F. App'x 382, 384 (3d Cir. 2015). In other words, if a taxpayer sends some new numbers that could potentially lead to an overpayment if the Service makes a new assessment based on those numbers, the numbers alone do not provide the Service notice of an intention to claim a refund. Gustin, 876 F.2d at 488. And in fact, an assessment based on new numbers could also potentially result in an additional liability.

An informal claim for refund does not exist if it is not clear on its face that the taxpayer is requesting a refund.

Thank you,