

[Rev. Rul. 56-381, 1956-2 CB 953 -- IRC Sec\(s\). 6532](#)

Revenue Rulings (1954 - Present) (RIA)

Revenue Rulings

Rev. Rul. 56-381, 1956-2 CB 953, IRC Sec(s). 6532

Headnote:





Rev. Rul. 56-381, 1956-2 CB 953 -- IRC Sec. 6532

Reference(s): [Code Sec. 6532](#); [Reg § 301.6532-1](#)

For purposes of the statute of limitations against a suit or proceeding based upon a refund claim, the execution of an agreement to suspend the running of the statute of limitations is not necessary unless the claim for refund has been disallowed by a registered notice of disallowance, or unless the taxpayer has filed a written waiver of the requirement that he be mailed such registered notice of disallowance.

Full Text:

Advice has been requested whether, in the case of a suit or proceeding based upon a refund claim, the execution of an agreement to suspend the running of the statute of limitations is necessary with respect to rejected claims in connection with which no registered notice of disallowance was mailed.

Under  section 6532(a)(1) of the Internal Revenue Code of 1954, suits or proceedings based upon refund claims for the recovery of any internal revenue tax alleged to have been erroneously or illegally assessed or collected must be begun before the expiration of two years from the date of mailing by registered mail by the Secretary or his delegate to the taxpayer of a notice of disallowance of the part of the claim to which suit or proceeding relates.  Section 6532(a)(3) of the Code provides that if the taxpayer files a written waiver of the requirement that he be mailed a notice of disallowance, the two-year period prescribed in  section 6532(a)(1) shall begin on the date such waiver is filed. In the case of the mailing by registered mail of a notice of disallowance of a claim, or of the filing by the taxpayer of a waiver of the requirement that he be mailed such notice, the two-year period of limitation for filing suit may be extended, as prescribed under  section 6532(a)(2) of the 1954 Code, for such period as may be agreed upon in writing between the taxpayer and the Secretary or his delegate.

It is held that, in the absence of a waiver filed by the taxpayer of the requirement that he be mailed a registered notice of disallowance, a notification letter rejecting the taxpayer's claim, not sent by registered mail, will not invoke the two-year period for filing suit, and such period does not commence until action is taken by the Secretary or his delegate in the form of a notice of disallowance of a claim by registered mail. Since the period of limitations for filing suit does not commence in such a case, agreement Forms 907, Agreement to Suspend Running of Statute of Limitations, to extend such period are not necessary. See *Consolidated Edison Company of New York v. United States*, 135 Fed. Supp. 881; *Detroit Trust Company v. United States*, 130 Fed. Supp. 815.