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IRS Addresses Timeliness of Refundable Bond Credit Claims: Tax Analysts

In partially redacted program manager technical assistance, the IRS concluded that because Forms 8038-CP can function as both a return and refund claim, an initial Form 8038-CP filed more than three years after the date of a bond interest payment date may be timely for purposes of section 6511(a), but the amount of the credit or refund will be limited under section 6511(b)(2)(A).

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