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Tax Regs in Plain English

# IRS Restructuring and Reform Act of 1998

## 3505 - Explanation of Reason for Refund Disallowance

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### Section 3505

#### Explanation of Reason for Refund Denial

**A. Provision covered:** Section 3505 (Explanation of Reason for Refund Denial) [Code § 6402]

**B. Background:** Under current procedures, the Service routinely states the basis for disallowance of a claim for refund in the claim disallowance letter, although there is no statutory requirement that the Service do so.

**C. Changes:** The Service must provide the taxpayer with specific reasons for the disallowance or partial disallowance of a refund claim.

**D. Impact:** The impact should be minimal since the legislation simply codifies existing practice.

#### **E. Necessary Actions:**

**Actions/Procedures:** Advise relevant personnel of the statutory change.  
Modify the IRM to reflect the statutory change.

**F. Other Special Comments:** This provision applies to disallowances after the 180th day after the date of enactment.

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[Help!]

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