

# Memorandum

465.1548

To: Mr. Glenn A. Bystrom

Date: October 25, 1991

From: Gary J. Jugum

Subject: Section 6563

This is in response to your memorandum of September 24, 1991.

Revenue and Taxation Code section 6563 does not bar the issuance of a new determination for a period otherwise open under the statutes of limitations, even though an earlier determination may have been issued for the same period and a hearing before the Board may have been held with respect to the earlier determination.

The purpose of section 6563 is to permit an increase in a determination, notwithstanding the fact that the statute of limitations may otherwise have run. It is not a limitation on the limitations period. Effectively, it expands the limitations period to the extent that the Board has otherwise acted within the limitations period.

GJJ:sr

cc: Mr. Robert Nunes  
Mr. Donald J. Hennessy