


### Internal Revenue Code Section 7811(d)

Taxpayer Assistance Orders

...

 (d) Suspension of running of period of limitation.

The running of any period of limitation with respect to any action described in subsection (b) shall be suspended for-

(1) the period beginning on the date of the taxpayer's application under subsection (a) and ending on the date of the National Taxpayer Advocate's decision with respect to such application, and

(2) any period specified by the National Taxpayer Advocate in a Taxpayer Assistance Order issued pursuant to such application.

...