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From:

Sent: Tue 9/9/2008 8:53 AM

To:

Cc:

Subject: RE: TEFRA statute

Are you sure we issued an FSAA? TEFRA procedures for S corporations were repealed in 1996.

If we issued an FPAA to the partners of _____ partnership, which defaulted, we can properly assess direct and indirect partners. See I.R.C. 6231(a)(6)(last sentence). The Form 872-i keeps the statute open for assessment but does not prevent us from making an assessment that is otherwise valid.