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From:

Sent: Wednesday, February 04, 2009 2:56:29 PM

To:

Cc:

Subject: RE: 6227(d)

A partner can file a claim under section 6227(d) within 3 years of the date the partnership filed its return or within and extension of the period for assessment under section 6229(b). I.R.C. 6227(b). Only a Form 872-P signed by the TMP or a Form 872-i signed by the partner will extend the statute under section 6229(b) allowing a partner to file a timely AAR under section 6227(d).

Extending the period for filing suit under section 6228(a)(2) does not constitute an extension under section 6229(b). Thus, it appears that it is now too late for your individual partner to file its own AAR unless it signed its own Form 872-i. The TMP filed AAR is the exclusive timely AAR under your facts.