



LARGE BUSINESS AND
INTERNATIONAL DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
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MEMORANDUM FOR ALL LB&I AND SB/SE EMPLOYEES ASSIGNED TO IRC 965
EXAMINATIONS

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SUBJECT: Interim Guidance for TEFRA Partnership Examinations with IRC 965
Issues - Statute Considerations, Examination and Classification

The purpose of this memorandum is to provide guidance for examiners regarding special statute rules while conducting Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA) Partnership Examinations with an [IRC 965](#) transition tax issue identified. See [LBI-04-1120-0020](#) for guidance for other cases with an IRC 965 transition tax issue identified.

Background/Source(s) of Authority: This memorandum provides additional guidance to employees regarding the [IRC 965\(k\)](#) six-year statute of limitations on assessment for TEFRA partnership returns with an IRC 965 transition tax. More specifically, this additional guidance:

- Provides authority to the field to allow the [IRC 6501\(a\)](#) three-year statute of limitations to expire on investor returns where [IRC 965\(k\)](#) provides for a six-year statute of limitations on assessment of the IRC 965 net tax liability.
- Applies to all TEFRA partnership cases within the IRC 965 Campaign, IRC 965 for Individuals Campaign and in limited circumstances and only where specifically indicated any other cases where available information indicates a TEFRA partnership or an investor incorrectly calculated the [IRC 965](#) net tax liability or failed to report an IRC 965 inclusion, deduction, or tax.

Procedural Change: The updated procedures are found on Attachment 1.

Effect on Other Documents: This guidance will be incorporated into [IRM 4.31.2](#), TEFRA Examinations – Field Office Procedures or reissued, within two years of the date of this memo.

Contact: For IRC 965 Campaign contact: Bharati.Shenoi@irs.gov. For the IRC 965 for Individuals Campaign contact: LBI.IIC.Fgn.Entities.ipn@irs.gov.

Attachment

Distribution: www.irs.gov

Attachment 1 – IG LB&I-04-0821-0010

IRM 4.31.2.xx (MM-DD-YYYY)

Guidance for Examiners Regarding the IRC 965(k) Six-Year Statute of Limitations on Assessment for Returns with IRC 965 Issues.

Scope of Examination

The [IRC 965](#) net tax liability is generally applicable in the 2017 and/or 2018 tax years and IRC 965(k) generally provides that the statute of limitations on assessment will not expire before six-years after the return for that tax year is filed. 2018 tax year partnerships are governed by either BBA or ILSC procedures and the application of these regimes to IRC 965 partnership cases is addressed in separate guidance. The IRC 965(k) six-year statute is limited to assessment of the IRC 965 net tax liability, the calculation of which includes (but is not limited to) the IRC 965(a) inclusion and IRC 965(c) deduction. An election under IRC 965(h) allows a taxpayer to pay the IRC 965(h) net tax liability in installments over an eight-year period. The amounts deferred under IRC 965(h) are liabilities for and assessed in the original year of inclusion, not the year of payment, accordingly the IRC 965(k) statute only applies to the IRC 965 inclusion year (that is, **the IRC 965(k) six-year statute does not apply to years after the initial calculation of the net tax liability in which only the IRC 965(h) installment payment is reported**).

Local counsel should be consulted early in the examination to help determine the relevant tax years and whether any special statute of limitations provisions apply. However, it is ultimately the responsibility of the examination group to determine which tax years to open for examination.

This memorandum provides deviations from the IRM for TEFRA partnerships. IRM deviations are provided for TEFRA partnerships so the “AC” alpha code statute procedures can be applied to cases where [IRC 965\(k\)](#) governs partner level assessment statutes. As a general rule, if the [IRC 6229](#) TEFRA partnership statute for an IRC 965 Campaign or IRC Section 965 for Individuals Campaign case is not extended, the “AC” statute procedures apply, which generally require Director of Field Operations (DFO) approval. See IRM 4.31.2.5.3.1.3(5). This memorandum provides for a deviation from [IRM 4.31.2.5.3.1.3](#) so that DFO approval is not required when using the AC statute code for IRC 965 Campaign and IRC 965 Campaign for Individuals cases (referred to as “965 Campaign Cases”) relying on the partner IRC 965(k) statute. DFO approval is still required for noncampaign cases and for partnership examinations relying on a statute other than IRC 965(k).

If an examiner is working a “noncampaign case” (meaning a case other than a IRC 965 Campaign or IRC 965 Campaign for Individuals case) under AC procedures, the [IRC 965\(k\)](#) extended [IRC 6501](#) statute should be substituted for the regular IRC 6501 statute. This is a deviation from the AC statute procedures found in [IRM 4.31.2.5.3.1](#).

Aside from this deviation, all other normal AC procedures found in [IRM 4.31.2.5.3.1](#) apply to noncampaign cases.

[IRM 25.6.1.13.2.9.1\(2\)\(b\)](#) exempts from [Form 3999](#) or [3999-T](#) reporting any return for which the assessment can be made because of a statutory exception, including the tolling exceptions, to the normal three-year period for assessment or the assessment period which has been extended by consent. An additional IRM deviation contained in this memorandum for campaign cases being opened under the partner [IRC 965\(k\)](#) statute is that Form 3999-T is not required for the TEFRA partnership return if the [IRC 6229](#) statute expires within 180 days of assignment to the field manager and the TEFRA return is updated to an AC statute within that 180 days. When a TEFRA partnership return is assigned to the field manager with more than 180 days remaining on the IRC 6229 statute, a Form 3999-T is not required when the TEFRA statute is allowed to expire as long as the reason the TEFRA statute was allowed to expire (such as relying upon a different statute) is documented. Additionally, Form 3999-T is not required for the TEFRA partnership return if the IRC 6229 statute has already expired at the time of assignment to the field manager. However, the statute should be updated to an AC statute within 180 days of assignment.

The field, Ogden Campus Pass-Through Function (CPF) and Technical Services (TS) will be exempt from [Form 3999](#) or [3999-T](#) reporting if the [IRC 965\(k\)](#) statute is applied to a TEFRA investor and the field, CPF or TS documents the decision not to extend the investor statute or to not pursue an assessment of tax for a business reason (for example: materiality). This policy applies even if a numeric IRC 965(k) statute or an RR statute had been applied to an investor. This is a deviation from [IRM 25.6.1.13.2.9.1](#) and [IRM 25.6.1.13.2.8.1](#).

The field remains responsible for coordination with TS in accordance with steps outlined on [Form 14717](#) (Part 2, Part 4 and Part 5) and in [IRM 4.31.2.5.3.1.1](#). This includes the field's responsibility to remain in contact with their local Technical Services Passthrough Coordinator (TSPC).

[IRM 4.31.3.5.9.4](#) Partners Linked to a Key Case Partnership with an AC Statute, provides that when a Key Case Partnership [IRC 6229](#) statute expires, all the underlying key case partners will be transferred to the examiner working the key case. The HH alpha statute of the investor will be removed, and the statute will be updated to the current numeric statute (the [IRC 965\(k\)](#) investor statute) before the case is forwarded to the field. This memorandum provides for a deviation for 965 Campaign Cases from IRM 4.31.3.5.9.4 in that a numerical statute will not be applied to linked investors in partnerships with an AC statute if there are more than 10 material direct or indirect investors in the partnership. Instead, if there are more than 10 material direct or indirect investors in the partnership the RR alpha statute code will be applied to these investors. Additionally, 965 Campaign Cases will not be linked prior to placing the case under the AC statute and so an HH alpha statute will not be applied to these partners at any time. For 965 Campaign Cases with more than 10 material investors, once a linkage package

is submitted to the Ogden CPF statute controls on these investors will remain with the CPF.

In 965 Campaign Cases with 10 or fewer material direct or indirect investors the numeric six-year statute date applies. The field examiner will input a [Form 5345D](#) to establish AIMS/ERCS controls on all material investors and will assume responsibility for controlling the assessment statute on these investors throughout the examination. These cases will still be linked with the Ogden CPF once statute controls are placed on all material investors. However, the AIMS/ERCS controls on the investors will remain with the field.

If necessary, Pass Through Entities Senior Revenue Agents functioning as Points of Contact (PTE SRA POC) for 965 Campaign Cases will be available to assist TSPC with their workload relating to the 965 Campaign Cases. Geographic Practice Area (GPA) examiners assigned to these cases will engage in regular communication with the TSPC, the CPF and their assigned PTE SRA POC regarding the case status. Additionally, the PTE SRA POC will participate in regular case status calls with the CPF to update the CPF on the status of these cases.

[IRM 4.31.2.5.3.1.3\(3\)](#) provides that examiners should solicit statute extensions for all partners with the same extension date to allow ample processing time – dependent on the type of closure. For agreed cases at least 12 months must remain on the [IRC 6501\(a\)](#) partner(s) statute at the time the case is closed from the group to Technical Services (TS). Under AC statute procedures, the examiner must follow imminent statute procedures when there are less than 240 days remaining on the [IRC 6229](#) or IRC 6501(a) statute(s) at the time the case is closed from the group to TS. This memorandum allows a deviation from IRM 4.31.2.5.3.1.3 in two ways:

1. In the event that a statute extension cannot be secured from one or more of the partners for agreed cases, there must be at least 12 months remaining on the [IRC 965\(k\)](#) statute(s) of these partner(s) at the time the case is closed from the group.
2. The examiner must follow imminent statute procedures when there are less than 240 days remaining on the [IRC 965\(k\)](#) statute at the time the case is closed from the group to TS.

Statute of Limitations – TEFRA Partnerships

A TEFRA Partnership is defined in [IRM 4.31.2](#). A TEFRA partnership is any partnership in the 2017 tax year or prior that either elected to be a TEFRA partnership or did not meet the small partnership exception to TEFRA and did not make an early election into BBA. The TEFRA statute of limitations is generally controlled at the entity level under [IRC 6229](#). [IRM 4.31.2.5.1](#). The group controlling the "key case" is responsible for statute control and securing extensions for the TEFRA entity.

A statute extension of the [IRC 6229](#) TEFRA statute extends the terminal direct and indirect investors' [IRC 6501\(a\)](#) statutes for partnership items and affected items. For a specific partner who has a net tax liability described in [IRC 965\(h\)\(6\)](#), an assessment relating to this net tax liability may be made within six years from the date the partner's return was filed (or due date, if later) for assessing the IRC 965 net tax liability. IRC 965(k) provides for a six year statute of assessment for the terminal direct and indirect investors only with regard to their IRC 965 net tax liability, but it does not extend the IRC 6229 TEFRA partnership statute of limitations. Therefore, the examiner must timely and properly make a request to the taxpayer to extend the IRC 6229 TEFRA statute and document the response (or lack of response) in the workpapers. If it's not possible to solicit an IRC 6229 TEFRA statute extension, the field manager should document the reason on [Form 895, Notice of Statute Expiration](#). For example, if the return is assigned to the field manager with an expired IRC 6229 TEFRA statute, the field team should document that the statute was expired at the time of assignment with a BMFOLT and a Form 895 indicating in Section 7 (Remarks and Case Processing Information): "TEFRA partnership return was assigned with an expired IRC 6229 ASER. The partnership return will be opened under AC statute procedures under the partner IRC 965(k) assessment statutes."

To update the TEFRA partnership return to an "AC" alpha code statute for 965 Campaign Cases the field examiner should:

1. If applicable, contact the Ogden Campus Pass-Through Function (CPF) at [*LB&I TEFRA Unit Ogden](#) to request they accept PCS control of the investors.
2. Prepare and attach [Form 15260](#), Determination of Pass-through Audit Regime (or its equivalent) to [Form 895](#).
3. Prepare [Form 895](#), changing the partnership statute to the AC alpha statute code.
4. Make every effort to protect 100% of all partners' [IRC 6501\(a\)](#) statutes. If this is not possible or practical, provide an explanation that the case will be worked under the IRC 6501(a) statutes of certain partners on the TEFRA partnership [Form 895](#), Notice of Statute Expiration.
5. Ensure pass-through investor statutes, whether controlled by the field group or by Ogden CPF, are updated to an alpha code of "AC" unless the investor tier itself is under examination, in which case it should have a numeric statute.
6. Determine the immaterial investors. If an investor would not receive a material share of any potential adjustment, the investor will not be opened, does not need to be linked in PCS and the investor statute should not be updated to a new numeric statute date or to "RR". The investor's assessment statute may be allowed to expire and [Form 3999](#) is not required to be prepared for the expiring investor statute as long as the reason that the manager allowed the statute to expire is documented in a memorandum to the file signed by the manager stating that the normal investor statute is being allowed to expire. This memorandum should indicate the name and TIN of each investor in the partnership whose normal investor statute is being allowed to expire and the reason why these investors statutes are being allowed to expire.

7. Prepare a list of all notice partners who will not be linked due to lack of materiality. Use this list to prepare [Form 15034: Limited Linkage Approval – TEFRA](#).
8. Prepare [Form 14717](#) indicating the material partners with open statutes included in the linkage plan. This form should be completed by the field examiner only after the return has been risked and discussions have been held with the TSPC about the special nature of the case, including any potential [IRC 965](#) issues that may result in an adjustment, the number of direct and indirect investors that will be opened, and the applicability of IRC 965(k) to investor statutes of assessment. In other words, the coordination between the field examiner, the TSPC, and the Ogden CPF suggested in this form and in [IRM 4.31.2.5.3.1.1](#) should be followed. A Specialist Referral Service (SRS) referral by the field examiner to the TSPC should be made within 20 days after a 965 Campaign Case is placed into Status 12.

If there are more than 10 material direct or indirect investors the following additional steps need to be completed by the specified person:

1. Ogden CPF will control the investors with an “RR” alpha code. “IRCs that Override IRC 6501(a)” is the IRM definition of the RR alpha code. The RR is input in all cases where the AC statute will be used with more than ten investors. If the six-year statute of the investor cannot be extended, an FPAA must be issued. This alpha code is used for the [IRC 965\(k\)](#) six-year statute for assessment, which is limited to the net tax liability under IRC 965. This is a deviation from [IRM 4.31.2.5.3.1](#).
2. PTE SRA POCs will maintain and monitor records of the numeric statutes for all material direct and indirect non-pass through investors who are linked with an “RR” code (the “RR” code is only to be applied to investors controlled at Ogden CPF). PTE SRA POCs will report this information to the field examiner assigned the TEFRA Key case and to the Ogden CPF.
3. The field examiner should prepare [Form 15042](#): Alpha Statute Approval Request to Extend Statute of Limitations for the partners who will be worked under the “RR” alpha code.

If there are 10 or fewer material direct and indirect investors the following steps need to be completed by the field examiner:

1. Update the numeric statute date of each material taxable investor to six years from the later of the due date or the filed date of the investor’s tax return. Direct and indirect investors will not have an alpha code.
2. Open all material investors on AIMS prior to requesting linkage.

If an alpha code of “AC” has already been applied to a 965 Campaign for Partnerships return the above actions should be undertaken prior to linking the return.

Note: When the conditions of [IRM 25.6.1.13.2.9.1\(2\)\(b\)](#) are met, [Form 3999-T](#) is not required for a TEFRA partnership return if:

1. the [IRC 6229](#) statute expires,
2. TEFRA return is properly updated to an AC statute, and
3. all investors are properly documented as either having a protected [IRC 6501](#) statute, being immaterial, or being examined under reliance on the [IRC 965\(k\)](#) statute.

Additionally, [Form 3999-T](#) is not required for the TEFRA partnership return being opened under partner 965(k) statutes if the [IRC 6229](#) statute will expire in less than 180 days or has already expired at the time of assignment to the field manager. The TEFRA return must be updated to an AC statute within 180 days of assignment. However, if the TEFRA partnership's IRC 6229 statute or the terminal direct and indirect investor returns' [IRC 6501\(a\)](#) statute expire after assignment of the pass-through entity's return to the field manager and the TEFRA return is not properly updated to an AC statute within the 180-day period, or the investors' statutes are not properly updated to an RR statute within the 180-day period, then Form 3999-T (for TEFRA key cases) or [Form 3999](#) (for investor returns) is required.

If a TEFRA partnership return is assigned to the field manager with more than 180 days remaining on the [IRC 6229](#) statute, a [Form 3999-T](#) is still required if the TEFRA statute is allowed to expire unless the partnership return is properly updated to alpha code AC before the IRC 6229 statute expires.

Be aware that the field examiner is always responsible for the key case TEFRA statute. In addition, the fact that the Ogden CPF may control investor statutes does not excuse the field examiner from the responsibility of monitoring the status of investor and TEFRA statutes with the assistance of the PTE SRA POC to 1) make a determination if an FPAA needs to be issued to protect the TEFRA statute and/or 2) notify campus to pursue a TEFRA or investor statute extensions.

PTE SRA POCs will research, document, monitor and report all material numeric investor statutes to the field. This information will be used for linkage and to assist examiners in tracking investor level statutes that have been updated to an "RR" alpha code. This statute monitoring and reporting will be shared with TS and will continue until a 1 year date is established for all TEFRA partnerships and investors in the 965 Campaign.

TEFRA PCS Linkage Examiners' Responsibilities

[IRM 4.31.2.3.9.2.1](#) generally requires that at least 7 months remain on the partnership statute when submitting a TEFRA linkage package. However, if the TEFRA [IRC 6229](#) TEFRA statute has or is being allowed to expire then this timeframe cannot be met.

For noncampaign cases, follow normal AC statute linkage procedures and timeframes. For cases with 10 or fewer material direct or indirect investors the field examiner will establish AIMS controls on the investor returns before submitting a linkage package. For 965 Campaign Cases with more than 10 direct or indirect investors the Ogden CPF will open and control the investor returns as long as there is at least 25 months remaining on the earliest investor [IRC 965\(k\)](#) statute. For all 965 Campaign Cases, the partnership returns should be linked as soon as possible.

As previously mentioned, the field examiner should limit linkage to partners who will receive a material amount of the overall partnership adjustment taking the maximum potential adjustment and the concentration of ownership of the partnership into account (potential adjustment means any adjustment to income, deduction or other items necessary to determine a partner's net [IRC 965](#) liability).

Additional Linkage Guidance for 965 Campaign Cases with More than 10 Direct or Indirect Material Investors

As mentioned above, the examiner must coordinate the submission of the linkage package for campaign cases with more than 10 material investors with Ogden CPF.

1. Notify the CPF by via email at [*LB&I TEFRA Unit Ogden](#) that the partnership's [IRC 6229](#) TEFRA statute is being allowed to expire and only partners with open [IRC 6501\(a\)](#) statutes or open [IRC 965\(k\)](#) statutes will be examined.
2. Use the designated mailbox found on the top of [Form 14090](#) to email CPF the following documents:
 - a. [Form 14090, TEFRA Linkage Request Check Sheet \(LB&I\)](#) – notate on Part IV of the check sheet “The partnership's [IRC 6229](#) TEFRA statute and investor [IRC 6501\(a\)](#) statutes have expired and the six year [IRC 965\(k\)](#) statute is applicable at the investor level.” In Box 5 Promoter Number input promoter number 3008LB. 3008LB is the promoter number for 965 Project – TEFRA.
 - b. Executed [Form 15042](#) for the partnership indicating any direct or indirect taxable investors that will be worked under the “RR” alpha statute code.
 - c. [Form 15034: Limited Linkage Approval – TEFRA](#) listing all notice partners whose [IRC 965\(k\)](#) statutes will not be pursued for assessment.
 - d. A listing of all material partners who will be linked. [Form 14717](#) documents notice partners, non-notice partners, and indirect partners whose statutes will be protected.
 - e. Copies of any investor [Form 872](#) statute extensions which have been obtained by the field.
 - f. Material investor [Forms 895](#) should notate that [IRC 965\(k\)](#) supersedes the expired [IRC 6501\(a\)](#) investor statute for investors pursued under IRC 965(k).

Ogden Campus Pass-Through Function (Ogden CPF) Additional Responsibilities for 965 Campaign Cases with more than 10 direct or indirect material investors

1. Ogden CPF will aid in creating the Tier Structure Tool (TST) research for the examiner to determine materiality.
2. Ogden CPF will control and monitor statutes for the investor in their control.
 - a. Ogden CPF will prepare, issue, and execute statute extensions.
3. Ogden CPF will have regular meetings with PTE SRA POCs to understand the movement of the exam in order to know when to obtain investor statute extensions.
 - a. PTE SRA POCs will work with the field examiner to ensure timeliness and movement of examination. They will track investor statutes to ensure time frames are met for the TEFRA proceedings.

Field's Responsibility for Communication with the CPF Regarding Statutes

For 2017 TEFRA examinations involving [IRC 965](#) issues the field examiner must reach out to the Ogden CPF a minimum of 18 months prior to March 15, 2024 to update the Ogden CPF on the status of the case including whether agreement is anticipated and whether investor level statutes of limitation will be extended by the Taxpayer. Statute extensions will be solicited by the team having statute controls over the case for all material notice partners a minimum of 18 months prior to March 15, 2024 and statute extensions should be secured no later than March 15, 2023. A uniform date should be used for all investor statute extensions and the material investor statutes will be updated from the numeric 6-year IRC 965(k) statute to the extended live IRC 965(k) statute date. If a statute extension for a material direct or indirect investor in the key TEFRA case is not secured by March 15, 2023 the field examiner will assist the TSPC in the preparation of an FPAA. The field will coordinate with TS for the issuance of the FPAA. See the Field Examiner's Statute Responsibility outlined below.

Field's FPAA Responsibilities When the Field Does not Control Investor Statutes

1. The field examiner must coordinate the preparation of the FPAA with the TSPC and review with Counsel. The field examiner must then send the FPAA to Tech Services within the 240 day timeframe in order for Tech Services to timely issue the FPAA prior to statute expiration. An FPAA is the only way to protect the TEFRA statute and only the field examiner through coordination with TS can initiate this action. PTE will work with National Office Pass Throughs to obtain standard FPAA language for this campaign.
2. The case must be sent by the examiner and received in TS 240 days prior to the expiration of the earliest investor statute under [IRC 965\(k\)](#) for issuance of an FPAA, otherwise imminent statute procedures will apply. [IRM 4.31.2.5.3.1.3](#).
3. The field also has an obligation to communicate to Ogden CPF that an FPAA will be issued and the timing of the issuance of the FPAA. [IRM 4.31.2.7.2.5](#).

Statute Solicitation

- For campaign cases with more than 10 material direct and indirect investors, the field examiner will coordinate with the assigned PTE SRA POC and Ogden CPF to initiate investor statute extension to meet appeals time frames.
- When the Ogden CPF obtains statute extensions from investors a uniform date should be used for all statute extensions and the material investor statutes will be updated from an “RR” statute to the extended live [IRC 965\(k\)](#) statute date.
- Where the investor 3 year statute has expired at the time Ogden CPF or the field is securing statute extensions from investors, if a statute extension is secured it should be marked “R” for restricted in AIMS/ERCS. A statute history note should be included in the case file (in the workpapers of the field or the campus) to indicate the extended investor statute is restricted to IRC 965 related items.
- In the event an investor requests restricted language on an 872 to restrict the tax assessment to items relating to IRC 965, PTE SRA POCs will assist with obtaining National Office reviewed language for these restricted statute consents.

FPAA Issuance

- The examiner will follow imminent statute procedures when there are less than 240 days remaining on all open [IRC 965\(k\)](#) statutes at the time the case is closed from the group to TS. Examiners must closely coordinate all case actions with their local Technical Services Pass-Through Coordinator under these circumstances.

Appeals and Technical Services Timeframes

Documentation submitted to TS should include the documentation for the linkage plan, including an investor listing which identifies all open investor statutes and the earliest numeric ASED among the material investors.

[IRM 25.6.23.7.1](#) provides that when submitting a case to TS certain minimum amounts of time must remain on the ASED to allow the case to be processed in the normal course of business. The minimum time remaining on the ASED at the time the case is received by TS for AC TEFRA cases is as follows:

Unagreed Cases to Appeals

- Unagreed key cases can only be closed from the field to TS when 32 months remain on the earliest investor ASED (if statute extensions are solicited, all investor statutes should be extended to the same date). Thus, the field examiner needs to verify 32 months remain on all investor statutes prior to transferring the case to TS regardless of whether the field examiner or Ogden CPF controls investors.
- The field examiner must contact the Ogden CPF and TS to notify them the case is closing to appeals if the required timeframes are met.

- The field examiner must close the key case to TS with 32 months on all investor ASEDs and then TS must close the key case to appeals with 24 months plus 14 days on all investor ASEDs. At the same time that TS closes the key case to appeals, Ogden CPF must close the investors to appeals.
- When the Ogden CPF controls investor statutes the TSPC will reach out to the CPF and the Appeals TEFRA Team to notify them the case will be closing to appeals. The Ogden CPF will then update the AIMS status of the investor cases to Status 81 (Appeals) and TS will close the key case to appeals.

Agreed Cases

- Agreed cases must have at least one year remaining on the earliest investor ASED prior to closing from the field to TS. [IRM 25.6.23.7.1](#).

[Exhibit 4.31.2-2 Examination Time Chart](#) items 11, 12, 13, 15, 16, 17 and 18 contain the timeframes for the TSPC to respond to the field or Ogden CPF on a variety of items. These timeframes remain in effect for Partnership 965 Campaign Cases as do the CPF timeframes in items 14 and 19 for Ogden CPF.

The following IRM provisions are applicable to the extent a deviation is not provided for in this memorandum: [IRM 4.31.3.5.9.4](#) Partners Linked to a Key Case Partnership with an AC Statute, [IRM 4.31.3.5.9.1](#) Field Suspense of SB/SE Partners, [IRM 4.31.3.5.9.2](#) Field Suspense of LB&I Partners, [IRM 4.31.2.3.9.2.1](#) TEFRA Linkage, [IRM 4.31.2.5.3.3](#) [Investor Level Barred TEFRA/NonTEFRA Statutes](#), [IRM 4.31.2.5.1](#) TEFRA Statute of Limitations, [IRM 4.31.2.5.2](#) Extension of Statute at the Partnership Level, [IRM 4.31.2.5.2.1](#) Barred Key Case Partnership Statutes, [IRM 4.31.2.5.3](#) Extension of Investor Statute for TEFRA and NonTEFRA Items, [IRM 4.31.6.2.1.1](#) Limited Linkage, [IRM 4.31.2.5.3.1](#) TEFRA Statutes Secured at the Partner Level (AC Statute Procedures), [IRM 4.31.2.5.3.1.2](#) AC Approval Process and [IRM 4.31.2.5.3.1.3](#) Examiners Responsibilities When Using an AC Statute.