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The only problem with the closing agreement by the partnership through the TMP is that it would be a legal nullity. You might as well get the janitor to sign it. So you would need settlement agreements with the partners themselves or an FPAA in order to have a final determination. Forms 870-PT qualify as closing agreements for this purpose under section 1313(a)(2) since they are executed under authority of section 7121 as reflected in the forms themselves.