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From:

Sent: Wed 6/18/2008 4:22 PM

To:

Cc:

Subject: RE: TEFRA Proceedings returned NBAP

I have no problem with sending a new NBAP as a courtesy. It will not restart the 120 day period since the NBAP was previously properly sent in accordance with the statute and regulation.

Even if it were to be considered the first NBAP implicating the 120 rule, this would not invalidate any FPAA issued within the 120 period. Under section 6223(e), partner would just have an option to file an election converting his partnership items to nonpartnership items within 45 days of receiving the FPAA. We would then have one year to issue a converted item notice of deficiency.


As a policy matter we always want to make sure taxpayers receive actual notice.