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**From:**

**Sent:** Wednesday, July 01, 2009 3:06:33 PM

**To:**

**Cc:**

**Subject:** RE: Erroneous Refunds in TEFRA

For the first case we can initiate an erroneous refund suit within two years of the erroneous refund under section 7405 and 6532(b).

For the second case we can just correct the assessment within the one year period under section 6229(f) assuming that there are no affected items subject to deficiency procedures under section 6230(a)(2)(A)(i). See I.R.C. 6230(a)(2)(A)(ii)(settled partnership items are not subject to deficiency procedures).