

ID: CCA_2009071308460737

Number: **200933030**

Office:

Release Date: 8/14/2009

UILC: 6231.13-00

From:

Sent: Monday, July 13, 2009 8:46:09 AM

To:

Cc:

Subject: RE: Closing question

If all issues for all partners were resolved through a Form 906, you can just close the case agreed and not issue FPAA's. The closing agreement signed by all partners is a settlement agreement under section 6231(b)(1)(C) that converted the disputed partnership items to non-partnership items and removed all partners from the TEFRA proceeding. See, e.g, I.R.C. 6226(d)(1)(A). Since no partner would be subject to any FPAA you issue, there is no point in issuing an FPAA. In other words, this is just the same as if all partners had signed their own separate Forms 870-PT.