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An FPAA should be issued. An amended partnership return is a nullity unless it complies with section 6227, Request for Administrative Adjustment. In the absence of a valid AAR, both the government and the taxpayers are bound by the original reporting. See I.R.C. 6222 and Roberts v. Commissioner, 94 T.C at 860. Even a valid AAR does not allow us to assess if a partner object to assessment based on the AAR. See I.R.C. 6227(c)(1)(B) and 6230(b)(2). So the only way to protect our ability to assess is to issue an FPAA based on the original partnership return.