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From:

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To:

Cc:

Subject: RE:

The Service cannot net the difference. The Service may consider reasons why the years to which the loss is carried forward are open under either section 6501 or 6229 (*e.g.*, under section 6229(e), the taxpayer was not identified on the key case entity partnership return).

Regarding Form 2259, which section 1312 circumstance is applicable?