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**From:**

**Sent:** Friday, October 16, 2009 8:35:22 AM

**To:**

**Cc:**

**Subject:** RE: Tefra & Statute of Limitations issues

The Forms 872-i are valid as to the ultimate taxpayers who signed them.

The notice of deficiency for non-TEFRA items does not extend the statute for assessing affected items. I.R.C. 6503(a) and GAF v. Commissioner, 114 T.C. 519 (2000).

All partnerships are probably TEFRA (unless they are foreign) since they have a flow through partner. I.R.C. 6231(a)(1). Thus, you will not be able to change any partnership items originating at that level absent separate proceeding at the level of these partnerships. Sente Investment Club v. Commissioner, 95 T.C. 243 (1990).