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From:

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To:

Cc:

Subject: RE: Statute

Even though we can rely on a partner's section 6501 statute to issue an FPAA, a non-TEFRA notice of deficiency does not suspend the partner's section 6501 statute for partnership items under the first parenthetical to section 6503(a). So the statute is probably gone for issuing an FPAA. A notice of deficiency would, however, suspend the statute for any affected items subject to deficiency procedures under that same parenthetical.