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From:

Sent: Wednesday, March 03, 2010 10:15:22 AM

To:

Cc:

Subject: RE: Advice

In the Notice of Adjustment under section 6234 you should assert the adjustments and the applicability of the 20 or 40 percent penalty. But you will not be able to quantify a deficiency or any penalty based on a hypothetical deficiency. Those amounts will be quantified as part of any later computational adjustment or affected item notice of deficiency under section 6234(g).