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From:

Sent: Wednesday, June 23, 2010 3:29:50 PM

To:

Cc:

Subject: RE: Withholding Tax follow up questions

If the partnership did not file a withholding tax return, there is no statute to be suspended under section 6503. So we would not have to assess within the short specified period after the stat notice defaults. We could wait until the related TEFRA proceeding is over and make a single assessment.

Unrelated partnership income issues should only be in the FPAA.