

ID: CCA_2010060810474254

Number: **201028032**

Office:

Release Date: 7/16/2010

UILC: 6231.02-00

From:

Sent: Tuesday, June 08, 2010 10:47:42 AM

To:

Cc:

Subject: RE: Withholding issue - Procedure question

The Service needs to issue an FPAA to the partnership entity itself as a "partner."

The Service must issue an SFR only if intending to assert a non-filing penalty.