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From:

Sent: Wednesday, October 06, 2010 3:12:02 PM

To:

Cc:

Subject: RE: TEFRA Question (closing agreement)

The courts have held that a partnership item settlement under section 6224(c) is, in effect, just a subsection of 7121 that explains how section 7121 operates in the context of a settlement of partnership items.

So either delegation order 97 (closing agreements) or delegation order 4-19 relating to partnership items provide alternative authority for such settlements. [REDACTED]

I am not sure who would constitute a "GS-12 revenue agent reviewer" for this purpose. knows. We usually get appeals to execute these in any event.