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From:

Sent: Thursday, December 16, 2010 9:09:33 AM

To:

Cc:

Subject: RE: TEFRA partnership question - HELP!

I agree that at risk and passive loss issues can be included in a non-TEFRA notice of deficiency if either the partnership proceeding was previously closed or the partnership return was accepted as filed. The Tax Court confirmed this approach in *Roberts v. Commissioner*, 94 T.C. 853,,860 (1990).