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From:

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To:

Cc:

Subject: RE: TEFRA Revised inquiry

A TEFRA proceeding is a proceeding of the partners, not the partnership. Under section 6224 all partners may participate. Under *Chef's Choice v. Commissioner*, the partnership is not a party to a TEFRA proceeding. An examination is not an ad ministerial act justifying interest abatement. Interest abatement, however, is under jurisdiction. So they will need to address any further issues arising under section 6404(g) including whether managerial acts can justify abatement.