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Office:

Release Date: 5/13/2011

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From:

Sent: Tuesday, April 12, 2011 10:02:09 AM

To:

Cc:

Subject: RE: Quick TEFRA question

You are correct that section 6223(a)(1) requires issuance of a Notice of Beginning of Administrative Proceeding. Under section 6223(c)(1) this notice should be sent to every partner listed on the Schedules K-1.