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From:

Sent: Wednesday, December 14, 2011 11:06:27 AM

To:

Cc:

Subject: RE: 6103 question

Since the same taxpayer is the taxpayer in both audits, the information about the taxpayer's position as to the proper definition of units of property in the two audits is the return information of the taxpayer. This information can be disclosed to the taxpayer under 6103(h)(4)(A).