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**From:**

**Sent:** Monday, March 05, 2012 2:24:01 PM

**To:**

**Cc:**

**Subject:** RE: TEFRA Proceedings

Section 6223(c) specifies who must be notified of the TEFRA proceedings. Notice is generally limited to the partners for the year in issue since a TEFRA proceeding is analogous to a class action tax proceeding for only the partners for that year. See *Chef's Choice v. Commissioner*, 95 T.C. 388. Thus, neither the TEFRA entity itself, nor its successor entity is generally a party to the TEFRA proceeding. See I.R.C. 6226(c) and (d). So only the partners for the year in issue and the TMP for that year should be sent notice of the beginning of the partnership proceeding.