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Third Party Communication: None

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Date of Communication: Not Applicable

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Release Date: 7/12/2013

From: [REDACTED]

Sent: Friday, June 28, 2013 4:21:02 PM

To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: RE: What Constitutes an Examination?

There are really two separate issues:

(1) the only statutory requirement for the issuance of an NBAP is that it be issued to the partners at least 120 days before issuance of the FPAA to the TMP. I.R.C. 6223(d)(1). There is no statutory or regulatory requirement that ties the issuance of this notice to the actual beginning of an examination of the partnership books and records. But the issuance of the NBAP does trigger an obligation on the part of the TMP to notify other partners of an examination. See Treas. Reg. 301.6223(g)-1 and 301.6223(a)-2(a).

(2) Section 7605(b) on the other hand requires that there shall be only one examination of a taxpayer's books and records unless the taxpayer requests or the Service, after investigation, gives the taxpayer notice that a second examination is required. When an examination of books and records begins is a facts and circumstances inquiry.