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[Third Party Communication:

UILC: 6231.03-00, 6222.00-00

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Number: **201447031**

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**From:** [REDACTED]

**Sent:** Thursday, November 06, 2014 8:11:04 AM

**To:** [REDACTED]

**Cc:**

**Bcc:** [REDACTED]

**Subject:** RE: Outside basis and TEFRA

Exam cannot dispute the tier one partnership items on the K-1 it issued to tier two that tier two used to compute its outside basis in tier one. I.R.C. 6222; Roberts v. Commissioner, 94 T.C. 853, 860-62. Exam would have to open a TEFRA proceeding for tier one in order to dispute tier one's partnership items.