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[Third Party Communication:

UILC: 6103.09-03

Date of Communication: Month DD, YYYY]

Number: **201509032**

Release Date: 2/27/2015

From: [REDACTED]

Sent: Friday, January 09, 2015 2:09:13 PM

To: [REDACTED]

Cc:

Bcc:

Subject: RE: TEFRA/disclosure question

Each year is a separate cause of action . Because of this we require separate FPAA's for each year when the partners are not the same in order to avoid disclosure issues. But you are probably O.K. under section 6103(h)(4)(B) since the year 1 resolution conclusively establishes year 2 treatment.