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[Third Party Communication:

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From: [REDACTED]

Sent: Tuesday, March 10, 2015 1:47:48 PM

To: [REDACTED]

Cc:

Bcc:

Subject: RE: TEFRA Closing Agreement question

The TMP can bind non-notice partners to a settlement under section 6224(c)(3). For this purpose, non-notice partner is defined as a direct partner with less than a one percent interest in a partnership with more than 100 partners. I.R.C. 6231(a)(8); 6223(b) and Treas. Reg. 301.6224(c)-1(a) and (b).