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[Third Party Communication:

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From: [REDACTED]

Sent: Friday, July 24, 2015 2:21:21 PM

To: [REDACTED]

Cc:

Bcc:

Subject: RE: tefra question

That must have been his analysis then. Section 6224(c) does not extend rights to consistent settlement with respect to penalties where the settlement is based on partner-level defenses/matters. See Treas Reg 301.6224(c)-3(b).

Happy to discuss further if necessary.