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From: [REDACTED]

Sent: Thursday, September 24, 2015 12:38:00 PM

To:

Cc: [REDACTED]

Bcc: [REDACTED]

Subject: RE: Pub. 1

Pub 1 is required for Form 8300 examinations because “the determination or collection of any tax” as used in the statute includes penalties under sections 6721 & 6722 for failing to file Forms 8300, as these penalties are assessable penalties that are treated as a tax. See section 6671.