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[Third Party Communication:

UILC: 6103.08-04, 6224.00-00, 6231.02-00 Date of Communication: Month DD, YYYY]

Number: **201550041**

Release Date: 12/11/2015

From: [REDACTED]

Sent: Friday, November 13, 2015 12:43:49 PM

To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: RE: Disclosure question regarding the notice partner

Hi ,

Yes, they may be disclosed to the partner provided disclosure of the information does not seriously impair federal tax administration (and it does not sound like it does). Under section 6224(a), all partners (including indirect – section 6231(a)(2)(B)) have a right to participate in an administrative audit at the partnership level and all partners are parties to the proceeding. Therefore, the indirect partner may receive the Form 886A even if it refers to things that may not ultimately impact that specific partner because they are a party to the proceeding. I.R.C. 6103(h)(4)(A).

Thanks,