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**From:** [REDACTED]

**Sent:** Thursday, May 12, 2016 7:39:36 PM

**To:** [REDACTED]

**Cc:** [REDACTED]

**Bcc:**

**Subject:** FW: 8027 ~ partial jurat

We spoke with an attorney in CC:PA – the jurat of this particular taxpayer looks fine, since the meaning behind the language this taxpayer used, including the “penalties of perjury” and “true, correct and complete,” retains the meaning and intent of the jurat/signature statements in the official IRS form. For your convenience, I’ve attached a couple authorities – a CCA and revenue ruling with key areas highlighted – that PA provided, so you have for future reference. Both of these attachments are publicly available on IRS.gov and via e-reading room.