ID: CCA_2016092808375507

UILC: 6230.01-00

Number: **201650015**
Release Date: 12/9/2016

From: ▮▮▮▮▮▮▮▮
Sent: Wednesday, September 28, 2016 8:37:56 AM
To: ▮▮▮▮▮▮▮▮▮▮▮▮▮▮▮▮
Cc:
Bcc:
Subject: RE: Affected Item SNOD - accuracy-related penalty

,

The accuracy-related penalties should NOT be in the SND. They are NOT subject to deficiency procedures. I.R.C. 6230(a)(2). Yes, it is proper in the notice of computational adjustment.

Thanks,