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From: [REDACTED]

Sent: Wednesday, November 23, 2016 8:13:39 PM

To: [REDACTED]

Cc:

Bcc: [REDACTED]

Subject: 6501(c)(4) Question

Laura,

we recommend that a case not be conceded simply because a Form 872-H was used instead of a Form 872. As only taxpayer husband extended the statute, but not the wife, the extension is only valid against the husband.

Please feel free to contact me at

Yours,

Elie