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From: [REDACTED]

Sent: Thursday, June 29, 2017 7:43:46 AM

To: [REDACTED]

Cc:

Bcc:

Subject: RE: Review of WA191 BA

Section 6103. Return information is any information gathered, collected, or created by the IRS as part of a determination of liability (or possible liability) under the Code. We receive the information as part of a determination of liability (or possible liability) under the Code. Thus, return information.