

ID: CCA_2019020708061743

UILC: 6229.00-00, 6227.00-00

Number: **201906007**

Release Date: 2/8/2019

From: [REDACTED]
Sent: Thursday, February 07, 2019 8:06:17 AM
To: [REDACTED]
Cc: [REDACTED]
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Subject: RE: question re 702 regulations

The 6229 period can be closed even though the 6501 period is open. Section 6229 is a MINIMUM period under which no partner's 6501 period expires, not a maximum. An AAR cannot be filed if the 6229 period has closed, even if the partner has an open 6501 period. See 6227(a)-(b). Under 6227, a partner AAR can be filed within 3 years of the partnership's return being filed (or filing due date, if later). This period is extended if the 6229 period is extended such that a partner can file an AAR up until the end of the 6229 period plus 6 months (provided no FPAA has been issued).

Therefore, it could be the case that the time to issue an FPAA with respect to a partner is open (because the partner has an open 6501 period) but the period to file an AAR is closed.