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From: [REDACTED]

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To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: RE: Are multiple FPAA's possible?

Generally, no. With regard to making adjustments in an examination of the partnership the IRS may only issue one FPAA for a particular taxable year, absent fraud, malfeasance, or misrepresentation of material fact. I.R.C. section 6223(f). However, if a TEFRA partnership (TP2) is a partner in another TEFRA partnership (TP1) and partner-level factual determinations are needed at the TP2 level in order to apply the results of the final determination in the TP1 TEFRA proceeding, an FPAA may be issued to TP2 to make those partner-level factual determinations (like an affected item SND). See I.R.C. section 6230(a)(2)(C); Am. Milling, LP v. Comm'r, T.C. Memo. 2015-192.