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From: [REDACTED]

Sent: Monday, November 21, 2022 9:03:43 AM

To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: RE: Informal Legal Advice Re: EIP Non filer Portal

Hi [REDACTED],

Our position is that a \$1 simplified return filed through the non-filer portal is a return, including for purposes of section 6501. The best interpretation of the language in Rev. Proc. 2020-28 is that simplified returns are Federal income tax returns. Additionally, the analogous revenue procedure for the 2020 tax year, Rev. Proc. 2021-24, states in section 4.03 that "A simplified return is a Federal income tax return for all purposes." 2019 and 2020 simplified returns should be treated consistently. Finally, we believe a simplified return would meet the Beard test.

[REDACTED]

Thanks.

[REDACTED]