

ID: CCA_2025060910220800

[Third Party Communication:

UILC: 6231.00-00

Date of Communication: Month DD, YYYY]

Number: **202611009**

Release Date: 3/13/2026

From: [REDACTED]

Sent: Monday, June 9, 2025 10:22:56 AM

To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: FW: FPA Review question - NAP not sent to LKA - ASED

[REDACTED],

I recommend that the IRS proceed with issuing the FPA for 2 reasons. First, BBA does not have statutory remedies for failure to mail the NAP to the LKA. Second, the issuance of the FPA is not tied to the proper issuance of the NAP (in comparison, absent waiver, the FPA can only be issued 270 days or more after the NOPPA is issued, see 26 USC 6231(b)(2)(A)).

[REDACTED]