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**From:**

**Sent:** Wed 11/5/2008 2:18 PM

**To:**

**Cc:**

**Subject:** RE: TEFRA question

[REDACTED]. The instructions to the Form 1065 state that checking the box that the entity is subject to TEFRA does not constitute an election. But section 6231(g) states that we can rely on the return to determine whether TEFRA applies, but only if such determination is reasonable. Since the instructions say that checking the box is not an election, and since taxpayers have now refused to provide proof as to whether they filed such an election or not, it might not be reasonable to rely on the return. [REDACTED]