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From:

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To:

Cc:

Subject: 530 Substantive Consistency

--I agree with your view. IRM 4.23.5.2.2.2 accurately explains the Service's position on the substantive consistency requirement of section 530 of the Revenue Act of 1978. See 530(e)(6). See also Lambert's Nursery v. United States, 894 F.2d 154 (5th Cir. 1990).