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From:

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To:

Cc:

Subject: RE: TEFRA training

Section 6503 only applies to stat notices, not FPAA's.

Section 6229(d) applies to any partner's section 6501 period that is open for partnership items as of the date the FPAA is issued. [Rhone -Poulenc v. Commissioner](#), 114 T.C. 552, at 533 (2000)