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From:

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To:

Cc:

Subject: RE: New Form 872

I would use the identical forms and language if you are just renewing and further extending the existing statute extensions, 2002 through 2006.

I would start using the new form with any appropriate limitations for years after 2006.

TEFRA was repealed for S corporations in 1996 so I doubt that you have a TEFRA S corporation as stated. See former I.R.C. 6241 et seq repealed by Small Business Job Protection Act of 1996.