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**From:**

**Sent:** Monday, May 24, 2010 10:04:02 AM

**To:**

**Cc:**

**Subject:** RE: Advice

Section 6223(c)(3) allows us to issue FPAA's to indirect partners who have been identified in accordance with Treas. Reg. 301.6223(c)-1. Subsection -1(f) of the regulation in question allows the Service, at its discretion, to search for and update this information on its own - but the Service Center issuing the FPAA is not required to search for information that is not specifically provided in accordance with the other provisions of the regulations.

