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From:

Sent: Friday, July 02, 2010 11:35:21 AM

To:

Cc:

Subject: RE: Request for consultation

If the statute has expired for some partners and not others, you only need to link and issue FPAA's to the TMP and partners with open statutes. The partners with barred statutes should be delinked or otherwise identified by the Service Center as having barred statutes so that they are not inadvertently assessed based on the ultimate resolution of the FPAA by default or court decision.

Since the three partners with open statutes are indirect partners, FPAA's to the pass-thru partners through whom they hold their interests would be sufficient under section 6223(a), (c) and (h) and section 6230(f). Under section 6223(c)(3) you can also send these three partners direct notice of the FPAA. See [Murphy v. Commissioner](#). [REDACTED]