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**From:**

**Sent:** Monday, September 20, 2010 1:44:43 PM

**To:**

**Cc:**

**Subject:** RE: TEFRA question

Under section 6222 and [Roberts v. Commissioner](#), 94 T.C. 853, 860 (1990) the taxpayer would have to show that he filed consistently with the partnership return. Any inconsistent treatment by the partner can be assessed without conducting a TEFRA proceeding. I.R.C. 6222(c)(2). [REDACTED]