

ID: CCA_2015042908254501

[Third Party Communication:

UILC: 6222.01-00

Date of Communication: Month DD, YYYY]

Number: **201526009**

Release Date: 6/26/2015

From: [REDACTED]

Sent: Wednesday, April 29, 2015 8:25:45 AM

To: [REDACTED]

Cc:

Bcc:

Subject: RE: Legal Assistance

Conversion occurs through issuing a notice of conversion to the ultimate taxpayer (1040 or 1120) under section 6231(b)(1)(A) and (b)(2) by a person authorized to send such a conversion notice under Delegation Order 4-19. We then have one year from the date of conversion to issue a notices of deficiency to these ultimate taxpayers. I.R.C. 6229(f). This assumes that the Notice of Inconsistent Filing filed by [REDACTED] covers [REDACTED] partnership issues that are being converted. I.R.C. 6231(b)(2). If it doesn't, we can't convert. See Example 4 of Treas. Reg. 301.6222-(a)(2)(d).