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To:

Cc:

Subject: RE: FPAA

is correct. Section 6223(c)(1) requires only that we send notices to the partners identified on the source partnership return. We do not conduct separate tier partnership proceedings for items that originate at this level. See [Sente Investment Club v. Commissioner](#), 95 T.C. 243 (1990). We do not send notices directly to indirect partners unless, under section 6223(c)(3) and Treas. Reg. 301.6223(c)-1(a) and (c) they have been identified to the Service in accordance with the regulations.

Occasionally, for policy reasons, we may link an indirect partner ourselves if all the adjustments end up in the hands of that indirect partner, just to make sure that the only taxpayer actually affected gets the notice.