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To:

Cc:

Subject: RE: BMF Document Matching Flow Through Impact

1. No. [See](#) March 29, 2005 Chief Counsel Advisory, 2005 WL 1060955.

2. Generally, no. If the partner has, pursuant to Treas. Reg. 301.6222(b)-1, filed a statement identifying the inconsistency, or if the partner makes a Treas. Reg. 301.6222(b)-3 election, then TEFRA procedures apply and an FPAA is necessary. Otherwise, no FPAA is necessary. I.R.C. 6222(c); Treas. Reg. 301.6222(b)-2.

A notice of deficiency is required only if a partner-level determination is necessary or if the partnership items have converted to nonpartnership items through a mechanism other than settlement. I.R.C. 6230(a)(2)(A).

3. If the partner has filed a statement identifying the inconsistency or made a Treas. Reg. 301.6222(b)-3 election, then the Service should not employ the CP 2000, but instead TEFRA procedures, and must consider whether to pursue issuing an FPAA. I.R.C. 6222(c); Treas. Reg. 301.6222(b)-2.