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From:
Sent: Monday, May 24, 2010 4:30:56 PM
To:
Cc:
Subject: RE: AAR question

Section 6230(d)(1) prohibits issuing a refund after the period under section 6229 has expired unless the refund falls with the periods specified in subsections (2), (3) or (4).

So unless we have a Form 9247 or 9248, or the partner's statute is otherwise open, we cannot issue a refund