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From:

Sent: Friday, April 06, 2012 10:33:47 AM

To:

Cc:

Subject: RE: Separate FPAA is required to be issued for each tax period?

The default rule is that a separate FPAA should be issued for each separate year, since the partners may be different.

If the linkages are identical for both years, however, we are allowed to combine two or more years in the same FPAA.