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[Third Party Communication:

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From: [redacted]
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To: [redacted]
Cc:
Bcc:
Subject: FW: TEFRA SOL question (interplay of 6501 & 6229)

Section 6501(a) provides the period of limitations for assessing any tax imposed by Title 26 of the United States Code, including tax attributable to partnership and affected items. See Bufferd v. Commissioner, 506 U.S. 523, 527 (1993). This period runs from the filing date of an actual tax return rather than from the filing date of a pass-through entity information return [such as a partnership return]. Id. As referenced in section 6501(n), section 6229 merely extends each partner's section 6501 period. As interpreted by the courts, section 6229(a) provides that each partner's section 6501 assessment period for tax attributable to partnership and affected items shall not expire before the date that is three years after the later of the date on which the partnership return for the taxable year was filed, or the last day for filing the return for that year (determined without regard to extensions). Rhone-Poulenc Surfactants & Specialties, L.P. v. Commissioner, 114 T.C. 533, 542-43 (2000); Curr-Spec Partners, L.P. v. Commissioner, 579 F.3d 391, 396-97 (5th Cir. 2009); AD Global Fund, LLC v. United States, 481 F.3d 1351, 1354-55 (Fed. Cir. 2007); Andantech L.L.C. v. Commissioner, 331 F.3d 972, 976-77 (D.C. Cir. 2003). Thus, section 6229 operates only to extend a partner's section 6501 period. Id. It does not shorten the partners' otherwise applicable period for assessment.

So if any partner's section 6501 period is open for partnership items, we may issue an FPAA that is binding on that partner. I.R.C. 6226(d)(1)(A). *Blak Investments v. Commissioner*, 133 T.C. 431, 437-38 (2009)