ID: CCA_2025082209190500 [Third Party Communication:

UILC: 6235B.00-00, 6212.00-00 Date of Communication: Month DD, YYYY]

Number: **202547019**

Release Date: 11/21/2025

From:
Sent: Thursday, June 5, 2025 7:24:43 AM
To:
Cc:
Bcc:
Subject: RE: EXPEDITE: TSS Assignment Request for assignment to P&A

[redacted],

The failure to mail the NAP to the Partnership Representative's (PR) Last Known Address (LKA) is not "fatal" - i.e. it will not prevent the IRS from issuing the FPA – for three reasons. First, BBA does not have statutory remedies for failure to mail the NAP to the LKA. Second, the issuance of the FPA is not tied to the proper issuance of the NAP. Third, the partnership does not appear to have been prejudiced by the failure to send the NAP to the PR's LKA. Like a section 6212(a) NOD, the NAP, NOPPA, and FPA are not invalid if the IRS does not mail them to the last known addresses. *See McKay v. Commissioner*, 89 T.C. 1063, 1067-68 (1987) (holding that sending NOD to LKA acts as a "safe harbor", but that a NOD is still valid if Petitioner was not prejudiced by the IRS' failure to send to the NOD to the LKA). In this case, there does not appear to be any evidence that the partnership was prejudiced – the NOPPA was mailed to the LKA of both the partnership and PR, and the PR likely had actual knowledge of the NAP.

[redacted]