

Department
of the
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Internal
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Service

Office of
Chief Counsel

Notice

N(35)000-154

April 22, 1998

Revocation of Obsolete Litigation
Guidelines Relating to

Subject: TEFRA Partnerships

Cancellation Date: October 19, 1998

This notifies all Chief Counsel attorneys of the revocation of certain Litigation Guideline Memoranda ("LGMs") relating to the Unified Audit and Litigation Procedures of I.R.C. §§ 6221 through 6233 ("TEFRA Partnership Provisions"). Due to the development of case law, and subsequent legislation, the LGMs listed below are now obsolete and are being revoked concurrently with this Notice.

Accordingly, this notice declares obsolete the following LGMs (all related to the Tax Equity and Fiscal Responsibility Act of 1982):

TL-43	TEFRA Partnership Actions
TL-47	The Small S Corporation Exception Under the Unified Audit and Litigation Procedures of I.R.C. § 6241
TL-63	Generic Notices of Final Partnership Administrative Adjustment
TL-88	Actuarial Audit Program - Pension Related Excise Taxes and Additions to Tax
TL-89	The Assertability of the Innocent Spouse Defense under I.R.C. § 6013(e) in a TEFRA Partnership Proceeding
TL-95	TEFRA Affected Items

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Please refer any questions with respect to this Notice to the Office of Assistant Chief Counsel (Field Service), Passthroughs and Special Industries Branch at (202) 622-7830.

/s/

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(Domestic)