



OFFICE OF
CHIEF COUNSEL

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

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INTERNAL REVENUE SERVICE NATIONAL OFFICE LEGAL ADVICE

MEMORANDUM FOR ASSOCIATE AREA COUNSEL, LMSB (SEATTLE)
CC:LM:CTM:SEA

FROM: Susan Mosley
Senior Technician Reviewer
CC:PA:APJP:3

SUBJECT: Resolution of TEFRA partnership items.

This Chief Counsel Advice responds to your memorandum dated April 16, 2002. In accordance with I.R.C. § 6110(k)(3), this Chief Counsel Advice should not be cited as precedent.

LEGEND

X=

Year 1=

Year 2=

You have asked for assistance in evaluating the hazards of contesting the settlement of the subject case. We rely on the facts you have provided both in your incoming request for advice and in your informal requests for assistance.

HAZARDS AND OTHER CONSIDERATIONS

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

This writing may contain privileged information. Any unauthorized disclosure of this writing may have an adverse effect on privileges, such as the attorney client privilege. If disclosure becomes necessary, please contact this office for our views.

Please call if you have any further questions.