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From:

Sent: Friday, September 07, 2012 1:25:37 PM

To:

Cc:

Subject: RE: Prompt Assessment on a 10/15/12 Statute

A request for prompt assessment under section 6501(d) only converts partnership items if the TEFRA proceeding is not yet complete. Treas. Reg. 301.6231(c)-8(prompt assessment conversion) and -3 (no conversion if partnership items have already been finally determined).