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[Third Party Communication:

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From: [REDACTED]

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To:

Cc:

Bcc:

Subject: FW: 6512(a)(4) Question

Under Maxwell v. Commissioner, 87 T.C. 783 (1986) the court did not have jurisdiction over partnership items except for computational purposes. I.R.C. 6222(c).

Under section 6227(d) the partner is entitled to file a request for administrative adjustment on Form 8082 within 3 years of the date of the partnership return. I.R.C. 6227(b). If they did not meet these requirements, it is an invalid claim. See Samuelli v. Commissioner, 132T.C. No.16)(5-18-2009).