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[Third Party Communication:

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From: [REDACTED]

Sent: Wednesday, June 03, 2015 8:38:42 AM

To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: RE: claim for abatement form 8804

Section 1446 withholding is a partnership item subject to the AAR procedures. The partnership's claim should have been filed on a Form 8082 or 1065X under section 6227. If they followed this procedure (the abatement forms they used likely did not substantially comply with the required procedure) section 6227(c)(2)(A) would allow the Service to: (1) issue a refund; (2) open a TEFRA proceeding; or (3) take no action. This last action may be appropriate since it does not appear that a refund is warranted on the merits.

But it appears that the foreign partners may be entitled to refunds depending on their individual tax postures. They would need to file their own separate refund claims based on these separate partner-level considerations.