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**From:**

**Sent:** Wednesday, June 24, 2009 9:24:18 AM

**To:**

**Cc:**

**Subject:** RE: TEFRA Partnership

We style our settlement agreements as offers from the taxpayer that are not binding until agreed to and signed by the Service. I assume that these were similarly worded. But under various factual scenarios the courts have liberally construed solicitation of settlements by the Service as "offers" subject to "acceptance" by the taxpayer given any room to do so. See, e.g., [Treaty Pines v. Commissioner](#), 967 F.2d 206 (5th Cir. 1992) (exchange of letters constituted offer and acceptance creating a binding settlement).

