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**To:** Melanie Spinella <[REDACTED]>

**Subject:**

**Date:** Tue, 04 Oct 2016 11:52:52 +0000

**Attachments:** 20072563-ProposalstoEliminateDuplicateorUnnecessaryFilingRequirements.pdf

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please print for him. . please note two major points 1 the return is ONLY open if there is no reasonable cause. !!!!!. for not having filed. we have notes from deloitte saying no filing needed. .

2, one filer can file for others.

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please note

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JEE

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