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**From:**

**Sent:** Monday, June 22, 2009 8:50:01 AM

**To:**

**Cc:**

**Subject:** RE: Assessment AAR Question

You can assess, but if any indirect partner objects within 60 days we would have to abate that partner under section 6230(b)(2).

There is also some doubt as to whether the schedule provided by the flow through partner would be considered part of the AAR of the source partnership meeting the requirements of section 6227(c)(3). If it was provided with the AAR itself, we should be fine, and even more so if the special allocation could have been discerned from that partner's original return and the schedule merely expedited the computation.

