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From: [REDACTED]

Sent: Monday, March 04, 2019 3:40:57 PM

To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: SECA-loss limitations

Hi,

Attached is a CCA memo based on our earlier discussions, including about a general fact pattern, on the issue of whether the loss limitations apply in determining a general partner's self-employment tax. We will publish a redacted version (as necessary for any privileged or confidential information).

If you have any questions or concerns, feel free to contact us.

Thank you,