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**From:**

**Sent:** Thu 7/17/2008 9:43 AM

**To:**

**Cc:**

**Subject:** RE: K-1 Discrepancies

1. If the inconsistent filing is directly and computationally traceable to an item of ABC, we can directly assess the partner of XYZ. If we can't tell as a purely mathematical tracing matter, we would have to issue an affected item notice to resolve the discrepancy.

2. If XYZ filed inconsistently, and failed to notify us, we can assess all indirect partners regardless of the number of further tiers. Treas. Reg. 301.6222(a)-(c)(2)