From:
Sent: Thursday, August 13, 2009 4:37:31 PM
To:
Cc:
Subject: RE: 6662A

Section 6662A is effective for tax years ending after 10/22/04, so it will not apply to the   year. Note, however, that the 6662A penalty applies to understatements - an underpayment is not necessary. So, the fact that the loss was not used in   does not necessarily mean that section 6662A does not apply to   .