

ID: CCA_2009092111355037

Number: **200945062**

Office:

Release Date: 11/6/2009

UILC: 6227.02-00

From:

Sent: Monday, September 21, 2009 11:35:56 AM

To:

Cc:

Subject: RE:

A Form 870-PT is a comprehensive closing agreement for the entire partnership taxable year for the partner signing the agreement. Anything not adjusted in the Form 870-PT will remain as originally reported on the original Form 1065. It is different in this respect from the non-TEFRA Forms 870 which may be mere waivers.

