

ID: CCA_2010051312101737

Number: **201024061**

Office:

Release Date: 6/18/2010

UILC: 1311.00-00

From:

Sent: Thursday, May 13, 2010 12:11:01 PM

To:

Cc:

Subject: RE: Affected Item vs Partnership Item

Mitigation applies to TEFRA adjustments and would open the statute for making the correlative adjustments. The application of the mitigation provisions to a partnership item would be a partnership item itself under Treas. Reg. 301.6231(a)(3)-1(b).