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From:

Sent: Friday, September 09, 2011 10:20:45 AM

To:

Cc:

Subject: RE: Domestic Production Deduction IRC 199

Both the Domestic Production Activity Gross Receipts and the resulting gross income from such activity (IRC 199) is a partnership item determined at the partnership level. The percent deduction is an affected item since it cannot be computed without reference to all of a partner's income for the taxable year under section 199(a)(1)(B).