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Third Party Communication: None

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Date of Communication: Not Applicable

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**From:** [REDACTED]

**Sent:** Friday, November 22, 2013 9:20:13 AM

**To:** [REDACTED]

**Cc:**

**Bcc:**

**Subject:** RE: TEFRA question

**The carryforward amount of any adjustment is a computational affected item under Olsen v. U.S., 172 F.3d 1311 (Fed. Cir. 1999); Cummings v. Commissioner, T.C. Memo 1996-282; Bob Hambric Chevrolet v. U.S., 849 F. Supp. 500 (WD Tex. 1994).**

**When the TMP signs a Form 872-P, he extends the minimum period for assessment any tax attributable to a disallowed partnership loss, regardless of which return a partner claimed that loss on. So when he extends the period for assessing tax “attributable to” a partnership loss for partnership year 1, he is extending the assessment period for all partner returns claiming that loss including carryforward years. There is nothing in the Form 872-P that limits the assessment to a partner return for year 1.**