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From:
Sent: Thu 10/23/2008 11:05 AM
To:
Cc:

Subject:

(1) Two K-1's are appropriate since the regulations under section 702 and 703 require the partnership to separately state items that affect partners differently. See Katz v. Commissioner, (8th Cir).

(2) moot

(3) the allocation is a partnership item

(4) The changes are covered by the Form 872-P

Attachment: _Form8082Background_.doc [Redacted]