ID: CCA_2008111710542037   Number: **200908035**
                                       Release Date: 2/20/2009
Office:

UILC: 6221.00-00

From:
Sent: Monday, November 17, 2008 10:54:22 AM
To:
Cc:
Subject: RE: question

The partnership depreciation deduction in   is not a computational adjustment since the deduction was claimed at the partnership level in each of these years. Deductions claimed on a partnership return can only be disallowed through through an FPAA issued for that year - each partnership year is a separate cause of action. Consequently, we will need to issue an FPAA for each of these closed years to disallow the partnership depreciation deduction claimed by the partnership. This, in turn, will reduce the partners' passive loss carryover to the partners' open years.