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**From:**

**Sent:** Thursday, April 16, 2009 11:31:26 AM

**To:**

**Cc:**

**Subject:** RE: Question re: TEFRA Election

I agree.

[REDACTED] section 6231(g)(1) which provides that TEFRA applies if, "on the basis of the partnership return we "reasonably" determined that TEFRA applies. [REDACTED]

Also, for years before [REDACTED] an election could be filed separately rather than with the return and would make TEFRA apply for all future years including the years currently under examination.

The Form 8893 election did not come into existence until December 2004. So if they referenced this form as having been filed for a prior year, that would obviously be incorrect. For prior years a statement or letter signed by both partners would have constituted a valid election [REDACTED]

[REDACTED]