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Office:

UILC: 6222.03-00

Number: **200944028**

Release Date: 10/30/2009

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**From:**
**Sent:** Friday, August 21, 2009 8:53:29 AM
**To:**
**Cc:**

**Subject:** RE: K-1 Discrepancies

The biggest problem is that the stat notice does not suspend the period for assessing the inconsistently reported item (unless partner-level determinations are required). Compare I.R.C. 6230(a)(2)(A)(i) with the first parenthetical of section 6503(a). So issuing an invalid notice, without making a required direct assessment of the computational adjustment may result in the period for assessment expiring before a valid assessment is made.