

ID: CCA\_2009082110320537

Number: **200944029**

Office:

Release Date: 10/30/2009

UILC: 6222.03-00

---

**From:**

**Sent:** Friday, August 21, 2009 10:32:06 AM

**To:**

**Cc:**

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

A timely assessment of a directly assessable computational adjustment in the appropriate amount will be valid even if predated by an invalid stat notice. So it should not be abated and reassessed.