

ID: CCA_2010011509123654

Number: **201008036**

Office:

Release Date: 2/26/2010

UILC: 6230.01-00

From:

Sent: Friday, January 15, 2010 9:12:39 AM

To:

Cc:

Subject: RE: E-mailing: 4. D.C. Circuit Holds Tax Court Lacks Jurisdiction to Determine Partners' Outside Basis * Tax Notes Today

Counsel maintains its position set forth in Chief Counsel Notice 2009-011. The Service should continue to adhere to the recommendations in that notice.