

ID: CCA_2010020313363654

Number: **201011020**

Release Date: 3/19/2010

Office:

UILC: 6222.03-00

From:

Sent: Wednesday, February 03, 2010 1:36:43 PM

To:

Cc:

Subject: 6222(d)

See Wallis v. Comm'r, T.C. Memo. 2009-243 ("The Schedule K-1 instructions require the partner to file Form 8082, Notice of Inconsistent Treatment or Administrative Adjustment Request (AAR), in order to notify the Commissioner of the inconsistent treatment. A partner is subject to the section 6662(a) accuracy-related penalty if he fails to comply with this requirement. See sec. 6222(d); Blonien v. Commissioner, 118 T.C. 541, 550 n. 5, 2002 WL 1298749 (2002).").