ID: CCA_2024032913475948 [Third Party Communication:

UILC: 6232.00-00 R 1988 Date of Communication: Month DD, YYYY]

Number: **202417017**
Release Date: 4/26/2024

From:
Sent: Tuesday, January 9, 2024 7:55:58 AM
To:
Cc:
Bcc:
Subject: RE: SCE Settlement

Hi [redacted],

If the BBA partnership elects to push out the adjustments to its partners, the partners compute what their change in tax would have been and it is reflected on their (for simplicity's sake) next filed return. The IRS does not do this calculation. So you would not need a memo like this.

Please let me know if you have any questions.

Thanks,
Jenni

Jenni Black (she/her)
Senior Counsel
CC:PA:06
Phone: (202) 317-5216