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**From:**

**Sent:** Tuesday, March 03, 2009 11:35:12 AM

**To:**

**Cc:**

**Subject:** RE: Forms 1042 and 8804

The withholding forms are actual tax returns (e.g., for withholding tax for foreign partners under section 1441 et seq), and the assessment is against the state law partnership itself. So if the partnership fails to file the tax form, the period for assessing the entity itself under section 6501 never begins to run. We have an unlimited period to issue an FPAA and assess the partnership for foreign withholding. The period for separately assessing the foreign partners is subject to their own section 6501 periods as may be extended by section 6229.