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From:

Sent: Wednesday, June 24, 2009 8:56:54 AM

To:

Cc:

Subject: RE: 1 year assessment by 6-30-2009

You are correct that If your partner is a taxable individual or C corp and did not file a return, you can assess at any time. You are not constrained by the one year minimum period that might otherwise apply.

I don't know why you think the dissolution of the partnership would negate taxable income from that entity. Dissolution, by itself, is not a loss event.