

ID: CCA-310151-09

Number: **200914028**

Release Date: 4/3/2009

Office:

UILC: 6229.02-00

From:

Sent: Wed 9/10/2008 9:29 AM

To:

Cc:

Subject: RE: TEFRA

[REDACTED] The trust is taxable to the extent it does not distribute income and the beneficiaries are taxable to the extent the income is distributed. Since you have two potential taxpayers, you need two Forms 872-i.

I agree that we would always need a Form 872-i from the beneficiary unless the beneficiary is a non-taxable charity.

If you have a valid Form 872-P, you don't need any Forms 872-i for partnership income flowing to indirect partners. [REDACTED]