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Cc:

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A member-manager can be designated as TMP. Treas. Reg. 301.6231(a)(7)-2 defines a member-manager as a member who, alone or together with others, is vested with the continuing exclusive authority to make management decisions necessary to conduct the business. The operating agreement vests in the designated tax matters member the authority to "oversee or handle all matters relating to taxation of the company." This appears to make the member a "member-manager" eligible to be designated as TMP on the partnership return.