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From:

Sent: Friday, May 04, 2012 8:16:20 AM

To:

Cc:

Subject: RE: TEFRA Question

For the year ending TEFRA would apply to X. because it has a flow through entity as a partner.
Treas. Reg. 301.6231(a)(1)-1(a)(2).

For X would not be subject to TEFRA because it is no longer a partnership. With only one "partner"
it would be a disregarded entity.