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[Third Party Communication:

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From: [REDACTED]

Sent: Tuesday, February 09, 2016 9:09:43 AM

To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: RE: Disclosure question

Then you should continue to deal with the plan sponsor. For the LLC as a plan sponsor, you can deal with anyone who has authority under state law to act/bind the LLC. The plan sponsor is the LLC so you have to deal with the LLC and then it's just whoever has authority to act on behalf of the LLC. The TEFRA part is sort of a red herring. You aren't auditing the LLC and you aren't disclosing the LLC's return information so TEFRA doesn't really come into play. If you need to contact someone other than someone who has authority under state law to act for the LLC, then 6103(k)(6) may authorize the disclosure.