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From: [REDACTED]

Sent: Wednesday, March 01, 2017 8:36:11 AM

To: [REDACTED]

Cc:

Bcc:

Subject: RE: TEFRA Questions

Hi ,

Your analysis is correct. If the TMP of a TEFRA partnership is an entity, the statute extension is signed by whoever has the authority, under state law, to sign for the TMP-entity. If you have any concerns, you could also get statute extensions from the ultimate taxpayers who would be assessed following the conclusion of the partnership proceeding. For settlement agreements with pass-through partners, Treas. Reg. 301.6224(c)-2(b) identifies who signs for the pass-through partner. If the pass-through partner is an LLC, a manager under state law signs for the LLC.

Please let me know if you have any questions.

Thanks,