ID: CCA 2017101810332143

UILC: 6231.07-00

Number: **201744018** Release Date: 11/3/2017

From:

Sent: Wednesday, October 18, 2017 10:33:21 AM

To: Cc:

Bcc:

Subject: RE: TMP

For an entity TMP, it's whoever has authority to bind the entity under state law. That's going to depend on the type of entity, the state law, and any organization documents of the entity (if applicable). A general partner generally has authority to bind a partnership under state law. You would not need all the partners to sign.