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**From:** [REDACTED]

**Sent:** Wednesday, April 17, 2019 8:12:56 AM

**To:** [REDACTED]

**Cc:**

**Bcc:**

**Subject:** RE: TMP and 872 question

Yes, the 2015 designated TMP should sign. A TMP is a year-by-year determination and the fact they are no longer a partner doesn't matter. For entity TMP's, a person authorized under state law to sign for the entity-TMP signs for the TMP-entity.

FYI, you would not have a TMP for 2018 as TEFRA was repealed and replaced by BBA for years beginning on or after 1/1/2018.