

ID: CCA\_2020081908321943

UILC: 6221.00-00, 6231.03-00

Number: **202121011**

Release Date: 5/28/2021

---

**From:** [REDACTED]

**Sent:** Wednesday, August 19, 2020 8:32:19 AM

**To:** [REDACTED]

**Cc:** [REDACTED]

**Bcc:**

**Subject:** RE: F872 for 6707A Penalty

Hi

The TMP only signs TEFRA statute extensions. The section 6707A penalty wouldn't be under TEFRA. I note that a TMP must be a general partner so it could be the same person anyways.

Happy to discuss.

Thanks