

ID: CCA_2021050308435743

UILC: 6223B.00-00

Number: **202137011**

Release Date: 9/17/2021

From: [REDACTED]

Sent: Monday, May 3, 2021 8:43:57 AM

To: [REDACTED]

Cc:

Bcc:

Subject: RE: 872-M question

Not a problem at all. The designated individual (DI) does not need to have any relationship to the partnership representative (PR) whatsoever. We do not need to look to see whether the DI has state law authority to bind the PR. If the partnership designates an entity-PR, the partnership must also name a DI who will have the sole authority to act for the entity-PR under 301.6223-1.

Please let me know if you have any questions.