

ID: CCA_2023080212520843

[Third Party Communication:

UILC: 9999.00-00

Date of Communication: Month DD, YYYY]

Number: **202433010**

Release Date: 8/16/2024

From: [REDACTED]

Sent: Monday, July 1, 2024 7:34:56 PM

To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: RE: BBA Question

If a disregarded entity owns the interest in the partnership, it is the partner. See Seaview Trading v. Comm'r, 858 F.3d 1281 (9th Cir. 2017). A reviewed year partner signs the Form 8979 so if the disregarded entity was a partner in the reviewed year, whoever can bind that disregarded entity under state law would sign the Form 8979. Note that so long as the correct human being signs the form, it doesn't really matter what the person puts as their title (if any).

Please let me know if you have any questions.

Thanks,
Jenni

Jenni Black (she/her)
Senior Counsel
CC:PA:06
Phone: (202) 317-5216