

**Office of Chief Counsel  
Internal Revenue Service  
Memorandum**

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to:

Revenue Agent  
(Large Business & International)

from: Elizabeth R. Edberg  
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subject: Tax Matters Partner's Authority to Sign a Form 872-P

This memorandum responds to your request for assistance. This advice may not be used or cited as precedent.

LEGEND

ABC LLC =

ABC Inc. =

Article Q =

Company A =

Company B =

Company C =

Individual D =

Members =

Operating Agreement =

Paragraph R =

Paragraph S =

Plan of Conversion =

Section M =

Section N =  
Section O =  
Subsection Y =  
Subsection Z =  
Tax Year 1 =  
Taxpayer =  
X =  
XYZ Inc. =  
Year 2 =  
Year 3 =

## ISSUES

1. Whether the tax matters partner has the authority to sign a consent to extend the statute of limitations when the Operating Agreement provides that the tax matter partner's authority to sign consents is limited to situations where the Board of Managers deems such consent necessary or advisable and no approval has been obtained from the Board of Managers.
2. If the tax matters partner does not have authority to sign the consent, what steps should be taken to secure an extension of the statute of limitations?
3. Where does the tax matters partner sign Form 872, Consent to Extend the Time to Assess Tax?
4. Subsequent to the year at issue, Company A became a single member limited liability company and a disregarded entity for federal tax purposes. Does Company A still have authority to act as the tax matters partner?
5. Who should sign the consent on behalf of Company A when it is a limited liability company taxed as a partnership with its own tax matters partner (TMP2), who is also a limited liability company taxed as a partnership with its own tax matters partner (TMP3), who is also a limited liability company taxed as a partnership with its own tax matters partner (TMP4)?
6. Subsequent to the year at issue, the Taxpayer converted from ABC LLC to ABC Inc., and then changed its name from ABC Inc. to XYZ Inc. How does this affect the heading and signature to be used on the consent?

## CONCLUSIONS

1. The tax matters partner has the authority under I.R.C. § 6229(b)(1)(B) to sign a consent to extend the statute of limitations.
2. Based upon litigation hazards, one of the following approaches should be taken to secure an extension of the statute of limitations:

- a. Approach 1. Obtain the necessary approval for the tax matters partner to sign the consent. As the Board of Managers no longer exists, approval for the tax matters partner to execute the consent should be obtained from the current Board of Directors.
  - b. Approach 2. Have the partners for the year at issue authorize a person in writing to enter into an agreement to extend the statute of limitations in accordance with Internal Revenue Code section 6229(b)(1)(B) and Treasury Regulation section 301.6229(b)-1(a).
  - c. Approach 3. Secure statute extensions from each of the ultimate taxpayers individually. This approach is the least preferable because it requires each taxable indirect member to sign a separate form each time the statute needs to be extended.
3. The tax matters partner should not sign a Form 872, Consent to Extend the Time to Assess Tax. Rather, the tax matters partner should sign a Form 872-P, Consent to Extend the Time to Assess Tax Attributable to Partnership Items. The Form 872-P contains a signature line specifically for the tax matters partner.
  4. Company A may not have the authority to act as the tax matters partner. Although a disregarded entity may be designated as the tax matters partner pursuant to Revenue Ruling 2004-88, 2004-2 C.B. 165, the designation is arguably terminated when converting from a multi-member to a single member limited liability company. A new TMP, or Company A, may be redesignated as the TMP.
  5. Because Company A is a limited liability company, the identity of its TMP is irrelevant for purposes of determining who may sign on its behalf. Instead, its operating agreement must be reviewed to determine who has legal authority to bind the company. The person(s) with legal authority to act on behalf of Company A must sign the consent and such person(s) may or may not be TMP2.
  6. We recommend all references to the partnership in Form 872-P be worded as follows: ABC LLC, now known as XYZ Inc. (formerly known as ABC Inc., successor in interest to ABC LLC).

## FACTS

For Tax Year 1, the Taxpayer was a limited liability company taxed as a partnership for federal tax purposes. During Tax Year 1, the Taxpayer had X members, who were the Members. The Taxpayer designated Company A, one of the Members, as the tax matters partner ("TMP") on its Form 1065, U.S. Return of Partnership Income, for Tax Year 1.

The Taxpayer's Operating Agreement<sup>1</sup> authorized the TMP to represent the Taxpayer before the IRS and to sign such consents as deemed necessary or advisable by the Board of Managers. Specifically, Subsection Y of Section M of the Operating Agreement provided that:

Subsection Z of Section M provided that the provisions of Section M (relating to the TMP) would remain in effect after the termination of the company and as long as necessary to resolve federal tax matters.

Sections N and O of the Operating Agreement provided that the company would be managed by a Board of Managers, which board was to be comprised of individuals appointed by the members of the company.

In Year 2, the Taxpayer converted from a limited liability company into a corporation under Delaware's formless conversion statute found at DEL. CODE ANN. tit. 8, § 265 (West). In connection with this, the Taxpayer changed its name from ABC LLC to ABC Inc.

Article Q of the Bylaws for the ABC Inc. provided for the establishment of a Board of Directors.

Paragraph R of the Plan of Conversion provided that the directors and officers of the corporation immediately after the conversion would be those individuals who were the managers and officers of the limited liability company immediately prior to the conversion.

Paragraph S of the Plan of Conversion provided, in part, that shares of stock issued in exchange for membership interests were deemed to be issued in full satisfaction of all rights pertaining to such membership interests, except that Section M of the Operating Agreement would remain in effect to the extent necessary to administer any federal tax matter related to a tax year prior to the conversion.

While the Plan of Conversion provided that individuals who were managers prior to the conversion would be directors after the conversion, neither the Plan of Conversion nor the Bylaws nor the Operating Agreement provided that the Board of Directors would act in place of the Board of Managers to the extent the Operating Agreement remained in effect.

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<sup>1</sup> During the year at issue, the operating agreement in effect was the Operating Agreement. Subsequent to the year at issue, the Operating Agreement was amended and restated multiple times. Every version of the Operating Agreement contained the provisions discussed in this memorandum.

The Board of Managers never gave approval for the TMP to sign a statute extension for Tax Year 1, or statute extensions in general. Because of the conversion of the Taxpayer into a corporation, the Board of Managers no longer exists.

During the year at issue, Company A was a limited liability company taxed as a partnership. Its TMP was Company B (TMP2), also a limited liability company taxed as a partnership. Company B's TMP was Company C (TMP3), also a limited liability company taxed as a partnership. The TMP for Company C was Individual D (TMP4). Companies A, B, and C were all formed in Delaware.

In Year 2, Company A became a single member limited liability company, and, thus, a disregarded entity for federal tax purposes. Company B is the sole member of Company A.

In Year 3, ABC Inc. changed its name to XYZ Inc.

### LAW AND ANALYSIS

Partnerships do not pay federal income taxes, but they are required to file annual information returns reporting the partners' distributive shares of tax items. I.R.C. §§ 701, 6031. The individual partners then report their distributive shares of the tax items on their federal income tax returns. I.R.C. §§ 701-704.

To eliminate the administrative burden caused by duplicative audits and litigation and to provide consistent treatment of partnership items among the partners in the same partnership, Congress enacted the unified audit and litigation procedures of the Tax Equity and Fiscal Responsibility Act of 1982 ("TEFRA"). Pub. L. 97-248, § 401, 96 Stat. 648; see, I.R.C. §§ 6221-34; Meruelo v. Comm'r, 132 T.C. 355, 362 (2009); H. Conf. Rept. 97-760, at 599-600 (1982), 1982-2 C.B. 600, 662-63. Pursuant to TEFRA, partnership items are determined in a single partnership-level proceeding. I.R.C. §§ 6221, 6225.

I.R.C. § 6231(a)(7)(A) defines the tax matters partner as the general partner designated as the tax matters partner as provided in the regulations.

Treasury Regulation section 301.6231(a)(7)-1(c) provides that "[t]he partnership may designate a tax matters partner for a partnership taxable year on the partnership return for that taxable year in accordance with the instructions for that form."

Treas. Reg. § 301.6231(a)(7)-1(l)(1)(iii) provides that a designation of a tax matters partner for a taxable year terminates upon "[t]he liquidation or dissolution of the tax matters partner, if the tax matters partner is an entity." Under I.R.C. § 708(b)(1)(A), a partnership is terminated if the partnership is not carried on as a partnership by the partners. A single member limited liability company is not a partnership. Therefore if a limited liability company with multiple members that is treated as a partnership is converted to a single member limited liability company, the partnership is terminated. The designation of that entity as tax matters partner would arguably be terminated

because the partnership would not longer exist even though the state law entity continues to exist.

Revenue Ruling 2004-88, 2004-2 C.B. 165, provides that a limited liability company that is a disregarded entity for federal tax purposes may be the tax matters partner of a TEFRA partnership, because a partner's status as a general partner (and thus its eligibility to be the tax matters partner) is determined under state law and, despite being a disregarded entity for federal tax purposes, the limited liability company is still a general partner under state law.

I.R.C. § 6229(a) provides that "the period for assessing any tax imposed by subtitle A with respect to any person which is attributable to any partnership item (or affected item) for a partnership taxable year shall not expire before the date which is 3 years after the later of – (1) the date on which the partnership return for such taxable year was filed, or (2) the last day for filing such return for such year (determined without regard to extensions)."

Section 6229(b)(1) provides that the period described in subsection (a) "may be extended – (A) with respect to any partner, by an agreement entered into by the Secretary and such partner, and (B) with respect to all partners, by an agreement entered into by the Secretary and the tax matters partner (or any other person authorized by the partnership in writing to enter into such an agreement), before the expiration of such period."

Treas. Reg. § 301.6229(b)-1(a) provides that a "partnership may authorize any person to extend the period described in section 6229(a) with respect to all partners by filing a statement to that effect" with the IRS.<sup>2</sup> "The statement shall –

- (1) Provide that it is an authorization for a person other than the tax matters partner to extend the assessment period with respect to all partners;
- (2) Identify the partnership and the person being authorized by name, address, and taxpayer identification number;
- (3) Specify the partnership taxable year or years for which the authorization is effective; and
- (4) Be signed by all persons who were general partners (or, in the case of an LLC, member-managers, as those terms are defined in § 301.6231(a)(7)-2(b)) at any time during the year or years for which the authorization is effective.

Treas. Reg. § 301.6229(b)-1(a).

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<sup>2</sup> In cases where a notice of beginning of an administrative proceeding "has already been mailed to the tax matters partner, the statement should be filed with the Internal Revenue Service office that mailed such notice." Treas. Reg. § 301.6229(b)-1.

Treas. Reg. § 301.6231(a)(7)-2(a) provides that “for purposes of applying section 6231(a)(7) and section 301.6231(a)(7)-1 to an LLC, only a member-manager of an LLC is treated as a general partner, and a member of an LLC who is not a member-manager is treated as a partner other than a general partner.”

Treas. Reg. § 301.6231(a)(7)-2(b)(3) provides that “member-manager means a member of an LLC who, alone or together with others, is vested with the continuing exclusive authority to make the management decisions necessary to conduct the business for which the organization was formed. Generally, an LLC statute may permit the LLC to choose management by one or more managers (whether or not members) or by all of the members. If there are no elected or designated member-managers (as so defined in this paragraph (b)(3)) of the LLC, each member will be treated as a member-manager for purposes of this section.”

DEL. CODE ANN. tit. 6, § 18-402 (West) provides that the management of a limited liability company shall be vested in its members unless the limited liability company agreement provides otherwise. The limited liability company agreement may provide for management, in whole or in part, by a manager or managers. DEL. CODE ANN. tit. 6, § 18-402 (West).

DEL. CODE ANN. tit. 8, § 265 (West) allows a limited liability company to convert to a corporation by filing a certificate of conversion to corporation and a certificate of incorporation. Subsections (f) and (g) provide that the resulting corporation “shall, for all purposes of the laws of the State of Delaware, be deemed to be the same entity as the converting [limited liability company]” and the conversion constitutes “a continuation of the existence of the converting [limited liability company] in the form of a corporation.” DEL. CODE ANN. tit. 8, § 265(f)-(g). Subsection (f) states that “all of the rights, privileges and powers of the other entity that has converted . . . as well as all other things and causes of action belonging to such other entity, shall remain vested in the domestic corporation to which such other entity has converted.” DEL. CODE ANN. tit. 8, § 265(f).

Revenue Ruling 2004-59, 2004-1 C.B. 1050, determined that, for federal tax purposes, “[i]f an unincorporated state law entity that is classified as a partnership for federal tax purposes converts into a state law corporation under a state law formless conversion statute, the following is deemed to occur: the partnership contributes all its assets and liabilities to the corporation in exchange for stock in such corporation, and immediately thereafter, the partnership liquidates distributing the stock of the corporation to its partners.”

In Medical & Business Facilities, Ltd. v. Commissioner, 60 F.3d 207 (5th Cir. 1995), rev'g T.C. Memo. 1994-38, the Fifth Circuit relied upon language in the partnership agreement that vested management and control of the business in a managing general partner and management committee comprised of the firm's general partners to determine that a statute extension signed by one general partner without approval from the management committee was not signed by a person authorized in writing under I.R.C. § 6229(b)(1)(B). The court determined that the managing general partner and

management committee had to act collectively on all decisions with respect to the management and control of the business, including the execution of a statute extension.

### Status of the Members as General Partners

During Tax Year 1, the Taxpayer was a Delaware limited liability company managed by managers. See DEL. CODE ANN. tit. 6, § 18-402 (West). None of the Members were managers. Therefore, all of the Members were member-managers for federal tax purposes and, thus, general partners. See Treas. Reg. § 301.6231(a)(7)-2(a), (b)(3). Because Company A was a general partner, the Taxpayer's designation of Company A as the TMP on its Form 1065 for Tax Year 1 was valid. See I.R.C. § 6231(a)(7)(A); 301.6231(a)(7)-1(c).

### Issue 1

The TMP has authority to extend the statute of limitations for assessment on behalf of all partners. See I.R.C. § 6229(b)(1)(B). An Operating Agreement that limits the TMP's authority to execute consents to situations where such consent is deemed necessary or advisable by the Board of Managers does not override the TMP's statutory authority under I.R.C. § 6229(b)(1)(B) to sign such consent.

There are litigation hazards, however, as the Court of Appeals in the Fifth Circuit has found that a partnership agreement that gave control to a managing partner and management committee dictates that the managing partner and management committee must act collectively when signing a consent for a statute extension. Cf. Med. & Bus. Facilities, Ltd., 60 F.3d 207. Medical & Business Facilities, Ltd. related to whether a statute extension was signed by a person authorized in writing, not a TMP. Limitations in a partnership or operating agreement do not affect a TMP's ability to sign a statute extension under section 6229(b)(1)(B), which specifically provides that "an agreement entered into by the Secretary and the tax matters partner" extends the period of limitations for assessing any income tax attributable to partnership items (or affected items) with respect to all partners. In situations where a partnership or operating agreement restricts the TMP's ability to sign consents, however, we recommend avoiding any potential conflict regarding the validity of such consent. See Internal Revenue Manual section 4.31.2.6.2 (providing that, prior to securing a statute extension from the TMP, the limited liability company operating agreement should be reviewed to determine whether there are any restrictions on the TMP's ability to sign the consent).

### Issue 2

Because of the litigation hazards caused by the limitations on the TMP in the Operating Agreement, we recommend that one of the following approaches be taken to secure consent to extend the statute of limitations:

### *Approach 1: Obtain Approval from the Current Board of Directors*

The Operating Agreement requires the Board of Managers to deem the consent necessary or advisable. The Board of Managers did not give such approval and no longer exists. However, the corporate entity has a Board of Directors, which was initially comprised of the former managers pursuant to the Plan of Conversion. The Board of Directors should be able to deem the consent necessary or advisable in accordance with Subsection Y of Section M of the Operating Agreement.

Even though none of the LLC or corporate documents specifically provided that the Board of Directors would act in place of the Board of Managers to the extent the Operating Agreement remained in effect, this approach is consistent with the Operating Agreement and Plan of Conversion, both of which intended for the TMP provisions of the Operating Agreement to remain in effect to the extent necessary to administer any federal tax matter related to a tax year prior to the conversion. In order for Section M to remain in effect, there must be a board capable of approving consents. As the Board of Directors is the only board currently in place, then it should be able to approve such agreements. Otherwise, the provisions of the Operating Agreement and Plan of Conversion mandating that Section M remain in effect are meaningless.

This approach is also consistent with the Delaware formless conversion statute, which considers ABC Inc. to be the same entity as, and to continue the existence of, ABC LLC. See DEL. CODE. ANN. tit. 8, § 265(f)-(g). Under this statute, the rights, privileges and powers of ABC LLC belong to ABC Inc. (now known as XYZ Inc.) and one of the rights, privileges and powers ABC LLC possessed was the ability for the board to approve consents. See DEL. CODE. ANN. tit. 8, § 265(f). While Revenue Ruling 2004-59 treats the partnership as liquidated for federal tax purposes upon its conversion, state law governs who has authority to act on behalf of a limited liability company. Cf. Rev. Rul. 2004-88.

Therefore, if the Board of Directors deems the execution of the consent necessary or advisable, we believe the TMP would have the requisite authority to execute the consent. This approval should be reflected by Board minutes or other written documentation.

### *Approach 2: Have the Partnership Authorize a Person in Writing to Enter into an Agreement to Extend the Statute of Limitations*

Authority to extend the statute of limitations is not limited to the TMP, as any person authorized by the partnership in writing may extend the statute of limitations. See I.R.C. § 6229(b)(1)(B). To achieve this, a written statement must be filed with the IRS and the written statement must:

- (1) Provide that it is an authorization for a person other than the tax matters partner to extend the assessment period with respect to all partners;

- (2) Identify the partnership and the person being authorized by name, address, and taxpayer identification number;
- (3) Specify the partnership taxable year or years for which the authorization is effective; and
- (4) Be signed by all persons who were member-managers of the LLC at any time during the year or years for which the authorization is effective.

Treas. Reg. § 301.6229(b)-1(a). As all of the Members were member-managers, each of the Members would need to sign the authorization.

If a written authorization complying with the above requirements is received, then the person designated by the authorization can sign a consent to extend the statute of limitations.

### *Approach 3: Secure Statute Extensions from Each of the Members Individually*

Section 6229(b)(1)(A) allows the period of limitations for assessing any income tax attributable to partnership items (or affected items) to be extended with respect to any partner by an agreement entered into by the Secretary and such partner. Hence, the statute may be extended by securing statute extensions from each of the ultimate taxpaying indirect members.<sup>3</sup> This is the least preferable approach because, instead of resulting in one authorized signor, it requires each member to sign a separate form each time the statute needs to be extended. For instance, not only would X statute extensions be needed at present, but if the statute had to be further extended X statute extensions would be needed at that point in time too.

### Issue 3

Section 6229(b)(1) allows the period of limitations for assessing any income tax attributable to partnership items (or affected items) to be extended – (A) with respect to any partner, by an agreement entered into by the Secretary and such partner, and (B) with respect to all partners, by an agreement entered into by the Secretary and the tax matters partner (or any other person authorized by the partnership in writing to enter into such an agreement), before the expiration of such period. When an extension is secured from a partner (scenario A), Form 872, Consent to Extend the Time to Assess Tax, should be used. When an extension is secured from an agent for the partners with respect to all partners (scenario B), Form 872-P, Consent to Extend the Time to Assess Tax Attributable to Partnership Items, should be used.

Therefore, the TMP should not sign a Form 872, Consent to Extend the Time to Assess Tax. Rather, the TMP should sign a Form 872-P, Consent to Extend the Time to

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<sup>3</sup> Since the direct members are flow through entities they are not the ultimate taxpayers and may have no authority to extend the statute of limitations for the members.

Assess Tax Attributable to Partnership Items. The Form 872-P contains a signature line specifically for the TMP.

Please note that Form 872-P will also be used if consent is secured from a person authorized in writing by the partnership. In addition to a signature line for the TMP, Form 872-P includes a signature line for an authorized person. Form 872 will be used if statute extensions are secured from each of the Members individually.

#### Issue 4

The fact Company A became a single member limited liability company and, thus, a disregarded entity for federal tax purposes does affect its status as TMP. Once Company A became a single member limited liability company, it is disregarded for federal tax purposes. The entity, however, is still a valid entity under state law and a partner's eligibility to be the TMP is determined under state law. See Rev. Rul. 2004-88. An entity may be designated as the TMP even if it is a disregarded entity. See Rev. Rul. 2004-88. The designation of a TMP is terminated, however, if there is a "liquidation or dissolution of the tax matters partner, if the tax matters partners is an entity." Treas. Reg. § 301.6231(a)(7)(l)(1)(iii). Company A was a multi-member limited liability company that was taxed as a partnership. A partnership is terminated if a partnership is not carried on as a partnership by the partners. I.R.C. § 708(b)(1)(A). Company A was a multi-member limited liability company that became a single member limited liability company. A partnership cannot be a single member entity. Therefore, under section 708(b)(1)(A), the partnership was terminated. Once the partnership was terminated, the designation of the TMP arguably may also have been terminated. While the regulation was only intended to cover state law liquidations and dissolutions taxpayers might argue that the regulations also includes section 708 terminations.

Although the consent to extend the statute of limitations does not need to be signed by the TMP, it may be in the best interest of the parties to have a designated TMP. Under Treas. Reg. 301.6231(a)(7)-1(e), a TMP may be designated by filing a statement with the service center where the partnership return was filed. The written statement shall state the following:

- (1) Identify the partnership and the designated partners by name, address, and taxpayer identification number;
- (2) Specify the partnership taxable year to which the designation relates;
- (3) Declare that it is a designation of a tax matters partner for the taxable year specified; and
- (4) Be signed by persons who were general partners at the close of the year and were shown on the return for that year to hold more than 50 percent of the aggregate interest in partnership profits held by all general partners as of the close of that taxable year.

Treas. Reg. § 301.6231(a)(7)-1(e).

### Issue 5

In this case we are dealing with a chain of flow-through entities. Company A is a limited liability company taxed as a partnership with its own TMP (Company B or TMP2), who is also a limited liability company taxed as a partnership, and so on.<sup>4</sup> State law determines who has authority to bind a limited liability company. Cf. Rev. Rul. 2004-88. Because a limited liability company may be managed by persons who are not members of the company, the designated TMP might not be a manager of the company under state law. See DEL. CODE ANN. tit. 6, § 18-402 (West). As Company A is a limited liability company, TMP2 is not necessarily the person with authority to bind the company. If Company A is designated as either the TMP or the person who is designated to sign a consent to extend the statute, then Company A's operating agreement should be reviewed to determine who has legal authority to act on behalf of Company A for state law purposes and this person or persons should sign the consent on behalf of Company A.<sup>5</sup> It may coincide that Company B is both TMP2 for, and the person with legal authority to act on behalf of, Company A.

If Company B can sign on behalf of Company A, the same analysis must be applied to Company B to determine who can sign on its behalf as Company B is also a limited liability company taxed as a partnership with its own TMP (Company C or TMP3). Similarly, to the extent Company C can sign on behalf of Company B, the analysis must be repeated as Company C is also a limited liability company taxed as a partnership with its own TMP (Individual D or TMP4).

In conclusion, because Company A is a limited liability company, the identity of its TMP is irrelevant for purposes of determining who may sign on its behalf. Instead, its operating agreement must be reviewed to determine the person(s) who have legal authority to bind the company. Such person(s) must sign the consent on behalf of Company A.

### Issue 6

In this case, ABC LLC was converted to a corporation under DEL. CODE ANN. tit. 8, § 265 (West). A limited liability company that converts to a corporation is for all purposes the same entity that existed before the conversion. DEL. CODE. ANN. tit. 8, § 265(f)-(g).

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<sup>4</sup> As noted in the facts section, there are 4 tiers of TMPs.

<sup>5</sup> We should do this notwithstanding that Treasury Regulation section 301.6224(c)-2(b)(1) generally requires the TMP of the pass-through entity to sign for the pass-through entity. When the regulation was written, there were no limited liability companies and the TMP of a partnership would always be a general partner authorized to bind the entity. As discussed, with a limited liability company, the TMP may not necessarily be a manager under state law authorized to sign for the company.

Therefore, we recommend the name of the partnership in the heading of Form 872-P<sup>6</sup> read:

ABC LLC, now known as XYZ Inc. (formerly known as ABC Inc., successor in interest to ABC LLC)

Similarly, when ABC LLC is referenced in the title to the signature line, the same language should be used.

#### CASE DEVELOPMENT, HAZARDS AND OTHER CONSIDERATIONS

This writing may contain privileged information. Any unauthorized disclosure of this writing may undermine our ability to protect the privileged information. If disclosure is determined to be necessary, please contact this office for our views.

Please call (313) 237-6440 if you have any further questions.

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(Large Business & International)

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<sup>6</sup> Only Form 872-P requires the name of the partnership. Form 872 does not require the name of the partnership as it is executed at the individual partner level.