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[Third Party Communication:

UILC: 6229.02-00

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**From:** [REDACTED]

**Sent:** Monday, August 25, 2014 8:28:26 AM

**To:** [REDACTED]

**Cc:** [REDACTED]

**Bcc:**

**Subject:** RE: Proceeding without TMP

The 2012 TMP remains the TMP under Treas. Reg. 301.6231(a)(7)-1(L) and only he can sign a statute extension for that year.

You can still solicit information from the TMP for the current year and he can be designated as a partner with authority to extend the statute as provided under Treas. Reg. 301.6229(b)-1(a)(1). He can also be designated as TMP for 2012. But if the partnership does neither, he cannot extend the statute.