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**From:**

**Sent:** Mon 7/14/2008 9:43 AM

**To:**

**Cc:**

**Subject:** RE: TMP designation

Assuming that all other requirements for designation were met under Treas. Reg. 301.6231(a)(7)-1, that the original designation was correct, and that there in fact is not factual issue or confusion caused by this clerical error, the failing to included the address of the partnership should not affected the validity of the successor designation. The designation may be considered valid under the "substantial compliance doctrine" related to clerical errors and Chomp v. Commissioner which indicates that failure to comply with the regulations may not be fatal if the partnership in fact intended to make the specified designation