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Cc:

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The operating agreement designates a non-member as TMP. So its invalid. The designation on the return thus appears proper since it designates a member. If no member is a manager, all members are treated as member-managers eligible to be designated. Treas. Reg. 301.6231(a)(7)-2(b)(3)(last sentence). It appears that none of the 4 members is a manager so that all would be eligible.