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Cc:

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The TEFRA partnership provisions apply only with regards to "partnerships" as defined by section 6231(a)(1), which generally defines "partnership" by reference to section 6031(a), which provides in relevant part: "Every partnership (as defined in section 761(a)) shall make a return for each taxable year" Section 761(a) defines the term "partnership" as a syndicate, group, pool, joint venture, or other unincorporated organization through or by means of which any business, financial operation, or venture is carried on, and which is not a corporation, trust, or estate. Thus, to the extent that the Service is addressing a trust that is NOT required to file a partnership return (F1065), the entity is NOT subject to the TEFRA partnership provisions. We defer to regarding interpretation and application of section 761(a).