

ID: CCA_2010112916235137

Number: **201102059**

Office:

Release Date: 1/14/2011

UILC: 6229.02-00

From:

Sent: Monday, November 29, 2010 4:23:54 PM

To:

Cc:

Subject: RE: TEFRA Statute Extension and TMP

You are correct on issue #1 that the dissolution of the partnership does not affect the continuing application of the TEFRA partnership procedures which are analogous to a class action audit of the partners in which the partnership itself is not a party. See *Chef's Choice v. Commissioner*, 95 T.C. 388 (1990) for a discussion of this point.

On issue # 2 you need state law authorized officials to sign for the tier partner - not its own TMP. Your facts do not state whether the ultimate members (2 trusts) were authorized under state law to sign documents on behalf of the LLC general partner - LLC's can be member managed or manager managed depending on state law and the operating agreement. Whoever is authorized to act for the LLC would sign for it, signing in turn as general partner of the LP which is the TMP of the TEFRA partnership. This is covered by the Notice of Frequently Asked TEFRA questions.