

ID: CCA_2012080608131137

Number: **201239006**

Office:

Release Date: 9/28/2012

UILC: 860.03-00

From:

Sent: Monday, August 06, 2012 8:13:28 AM

To:

Cc:

Subject: RE: TMP and REIT

REITS are treated as partnerships for purposes of subtitle F of the Code including the TEFRA procedures under section 860F(e).

Under Treas. Reg. 1.860F-4(d), only a residual interest holder may be designated as Tax Matters Partner.