

ID: CCA_2013090413024801

Third Party Communication: None

UILC: 6231.07-00

Date of Communication: Not Applicable

Number: **201343023**

Release Date: 10/25/2013

From: [REDACTED]

Sent: Wednesday, September 04, 2013 1:02:49 PM

To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: RE: Foreign GP as TMP

Treas. Reg. 301.6231(a)(7)-1(b)(2) prohibits the designation of a foreign partner as TMP (unless the IRS consents) if there are any domestic partners eligible. Since there are no eligible domestic partners, this limitation does not apply and the partnership is free to designate either of the two foreign partners as TMP.