

ID: CCA_2014012313085907

UILC: 6501.08-09, 6062.00-00

Number: **201411024**

Release Date: 3/14/2014

From: [REDACTED]

Sent: Thursday, January 23, 2014 1:08:59 PM

To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: RE: 872 for LLC

In the situation of an LLC that is treated as a c corporation, but in which the C corporation does not have any of the specific officers enumerated in section 6062, the person who is authorized to sign the 872 extension would be a managing member or other individual authorized to act on behalf of the LLC for tax matters under state law. The LLC under exam is not consolidated with its parent. You've provided us with a signature authority memo signed by the president of the company that is the managing member of the LLC under exam. So long as the person signing the 872 is listed on the signature authority memo as authorized to act for the LLC under exam, then the 872 should be valid. If, however, you wanted to be safe, you could also seek the signature of the president of the managing member of the LLC under exam.