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[Third Party Communication:

UILC: 6229.00-00

Date of Communication: Month DD, YYYY]

Number: **201418050**

Release Date: 5/2/2014

From: [REDACTED]

Sent: Tuesday, April 15, 2014 9:26:21 AM

To: [REDACTED]

Cc:

Bcc:

Subject: RE: TEFRA question

No. The current (post 2007 revision) Form 872 from individuals meets the requirement of section 6229(b)(3). There is no requirement that we get a consent from the agent for the partners, the TMP, rather than directly from the partners themselves. The partnership itself is not a taxable entity and is not a party to a TEFRA proceeding so its statute is irrelevant.