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[Third Party Communication:

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**From:** [REDACTED]

**Sent:** Monday, July 21, 2014 8:38:31 AM

**To:** [REDACTED]

**Cc:** [REDACTED]

**Bcc:**

**Subject:** RE: Need Legal Guidance on Whether a Dissolved TEFRA Entity, Dissolved TMP Entity, or Dissolved Partner Entity Can Enter Into Legal Agreements for Federal Tax Purposes

1. No. A TEFRA proceeding is a class action of the partners for the year. The continuing existence of the TEFRA entity itself is irrelevant. *Chef's Choice v. Commissioner*, 95 T.C. 388 (1990)
2. Yes. Assuming that the entity is not deemed to remain in existence under state law for winding up purposes beyond the two year period. You would need the successor in interest or transferee to sign.
3. Probably. The successor TMP might be able to ratify the AAR.
4. No. See #1. The continued existence of the TEFRA entity is irrelevant.
5. No. See #1. The TEFRA entity does not enter into the Form 872-P in any event. By signing the Form 872-P the TMP is extending the section 6501 statute of the partners as their agent. If the TMP is an entity that has dissolved, however, its dissolution terminates its status as TMP. *Treas. Reg. 301.6231(a)(7)-1(L)*
6. See #2. The answer may change if the suspension is revoked.
7. Maybe. We would have to look at these on a case by case basis and whether the entity is a pass-through or the signing individual has transferee or flow through liability.
8. Maybe. See #7