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[Third Party Communication:

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From: [REDACTED]

Sent: Wednesday, April 01, 2015 12:06:40 PM

To: [REDACTED]

Cc:

Bcc:

Subject: RE: Another quick inquiry...

The following statement is incorrect: "The general partner of FLP1 has been the member-manager of the taxpayer-partnership through his interest in FLP1."

The definition of member-manager under Treas. Reg. 301.6231(a)(7)-2 encompasses only the owners under state law and not the owners of the member. So only FLP1 is the "member". So FLP1, if it is also a manager under state law, can be designated as the TMP as a "member-manager" of the TEFRA partnership. As a practical matter, only a state law officer/manager can sign documents for FLP1, but this does not make that manager the TMP or the "member-manager" of the TEFRA partnership who can be designated as TMP.

If the designation clearly designates FLP1 as the TMP, then it is the TMP. If its manager is set forth only as a person authorized to act for the TMP under state law, then this should not invalidate the designation of FLP1 as the TMP.