

ID: CCA_2015061208222601

[Third Party Communication:

UILC: 6231.07-00

Date of Communication: Month DD, YYYY]

Number: **201530018**

Release Date: 7/24/2015

From: [REDACTED]

Sent: Friday, June 12, 2015 8:22:26 AM

To: [REDACTED]

Cc: [REDACTED]

Bcc: [REDACTED]

Subject: RE: TEFRA Question

They can select a foreign TMP, but only with the permission of the Secretary. It's up to us whether we accept it or not. They should send in a request for permission and, if we agree, a person in delegation order 4-19 can approve.

If the TMP is overseas and has no U.S. presence through which we can secure partnership books and records we probably should not consent. If the foreign partner does have a U.S. presence through an officer or representative with full access to the books and records (and the delegated power to extend the period for assessment) we should probably consent. Delegation Order 4-19 governs who can consent for the Service.

(10) **Authority:** To select a Tax Matters Partner with respect to a partnership, a Partner with Authority with respect to an electing large partnership, and a Tax Matters Person for an S corporation, **and to consent to the designation of a partner who is not a United States person as a Tax Matters Partner or Tax Matters Person.**

(11) **Delegated to:** Appeals Team Managers; Appeals Team Case Leaders as to their respective cases; **LMSB Team Managers; and SB/SE Group Managers.**