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[Third Party Communication:

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From: [REDACTED]

Sent: Wednesday, June 17, 2015 3:01:36 PM

To: [REDACTED]

Cc:

Bcc: [REDACTED]

Subject: RE: question

Under Treas. Reg. 301.6231(a)(1)-1(a)(1)(last sentence) any corporation that is not an S corporation is deemed to be a C corporation solely for the purpose of applying the small partnership exception to TEFRA. So your state law "Corporation sole", as an incorporated entity under state law, would be deemed to be a C corporation. Cf. Treas. Reg. 1.7701-2(b). So if your partnership has 10 or fewer partners, all of whom are individuals (other than non-resident aliens) or C corporations, the small partnership exception to TEFRA applies absent an affirmative election to be governed by the TEFRA provisions. I don't think that the check-the-box regulations allow it to change its classification, but if it purports to make such an election check back.