

ID: CCA_2015062410090101

[Third Party Communication:

UILC: 6229.02-00

Date of Communication: Month DD, YYYY]

Number: **201531017**

Release Date: 7/31/2015

From: [REDACTED]

Sent: Wednesday, June 24, 2015 10:09:01 AM

To: [REDACTED]

Cc:

Bcc: [REDACTED]

Subject: RE: Form 872

If we are not assessing any tax against the entity we would need no extension from the entity itself. This is true regardless of whether TEFRA applies or not.

Since this is non-TEFRA only the partners can extend their own section 6501 period using individual Forms 872. If it was TEFRA, the TMP would have the power to extend the partners' section 6501 period with respect to partnership items using Form 872-P. That form is a nullity for a non-TEFRA partnership since there is no TMP for a non-TEFRA partnership and the partnership cannot extend the period for assessing the partners.