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**From:** [REDACTED]  
**Sent:** Friday, September 04, 2015 1:47:34 PM  
**To:** [REDACTED]  
**Cc:** [REDACTED]  
**Bcc:**  
**Subject:** RE: TEFRA TMP & POA questions -

Hello,

Based on the facts of this case, we recommend Exam get Forms 872 from both [REDACTED] to extend their individual periods of limitations to assess tax or file claims for refund as they are the only two taxpayers with any interests in this proceeding. Furthermore, since they are indirect partners of the partnerships at issue, they are parties to the administrative proceeding and so may sign POAs allowing Exam to discuss the matter with any such person appointed POA.

Also based on the facts as presented, [REDACTED] may be selected as TMP with [REDACTED] able to act on the Trust's behalf as trustee, so long as such selection is in accordance with the procedures under Treas. Reg. 301.6231(a)(7)-1 .

According to the facts, all general partners of the partnerships at issue are entities and all such entities have dissolved. Also under the facts, the Service is required to determine the TMP under Treas. Reg. 301.6231(a)(7)-1(m) as either the partnerships did not properly designate a TMP (by not designating a general partner as TMP) or properly designated a TMP, but such designation terminated under Treas. Reg. 301.6231 (a)(7)-1(l)(1) due to the liquidation or dissolution of the then designated TMP. Treas. Reg. 301.6231 (a)(7)-1(l)(1)(iii).

However, under Treas. Reg. 301(a)(7)-1(o), it is impracticable to apply the rule under Treas. Reg. 301.6231 (a)(7)-1(m)(2) since all general partners are deemed to have no profits interest because of liquidation or dissolution. Treas. Reg. 301.6231 (a)(7)-1(o)(2). Treas Reg. 301.6231 (a)(7)-1(p)(2) states that if it is impracticable under Treas. Reg. 301.6231 (a)(7)-1(o)(2), the Commissioner will select a partner (including a general or limited partner) as the TMP in accordance with Treas. Reg. 301.6231 (a)(7)-1(q). The Commissioner then needs to notify, within 30 days of the selection, the partner selected, the partnership, and all notice partners of the selection of the TMP, effective as of the date specified in the notice. Treas. Reg. 301.6231 (a)(7)-1(p)(2).

Treas. Reg. 301.6231 (a)(7)-1(q)(1) states that the Commissioner will only select a partner as the TMP if the partner was a partner in the partnership at the close of the taxable year under examination. Treas. Reg. 301.6231 (a)(7)-1(q)(2) provides criteria the Commissioner may follow in selecting a partner as the TMP. Under such criteria, it is recommended the Service obtain the views of any partners with regard to who the Commissioner is considering to select as TMP, but obtaining such views are not required.

Please let us know if you have any additional questions.

Sincerely,