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[Third Party Communication:

UILC: 6231.01-01, 6231.09-00, 6231.00-00 Date of Communication: Month DD, YYYY]

Number: **201550040**

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**From:** [REDACTED]

**Sent:** Friday, November 13, 2015 8:38:47 AM

**To:** [REDACTED]

**Cc:** [REDACTED]

**Bcc:**

**Subject:** RE:

Hi ,

Based on the facts you have presented, I believe TEFRA applies. Section 6231(g) states that if, on the basis of a partnership return, the IRS reasonably determines that TEFRA applies, then TEFRA will apply even if that determination is later determined to be erroneous. If a partnership files a Form 1065 for the entire year listing a flow-thru entity as one of its partners, TEFRA applies and the IRS may reasonably rely on the return filed by the partnership for the year in applying the TEFRA procedures even if the IRS subsequently discovers that the partnership should not have filed the return the way it did and, if the partnership had filed correctly for the year, TEFRA would not apply.

Thanks,