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From: [REDACTED]

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To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: RE TEFRA Statute Extension for Rev. Proc. 92-29 Project Questions

John,

If, in your example, Jane Smith is now the TMP for the earlier tax years, she may sign the Form 921-P for those years. If she is not, then the TMP for the earlier years will need to sign Forms 921-P unless the partnership provides written authorization for Jane Smith to sign a consent for those years. See the instructions on the reverse side of the Form 921-P.

Samuel Berman
Special Counsel
Office of Division Counsel
(Small Business/Self-Employed)