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**From:** [REDACTED]

**Sent:** Friday, June 02, 2017 1:30:14 PM

**To:** [REDACTED]

**Cc:**

**Bcc:**

**Subject:** RE: Form 870-PT for TEFRA Case

You have requested assistance on who may sign a Form 870-PT on behalf of a terminated trust (Trust A) which is a notice partner in a TEFRA partnership. Each notice partner must individually sign a Form 870-PT to agree to adjustments proposed to partnership items. We recommend that you first verify whether the trust was terminated under state law. IRM Exhibit 4.31.2-4 provides that the trustee must sign the Form 870-PT if signing on behalf of the trust and all beneficiaries (individual beneficiaries may sign to bind themselves). If the trust has terminated under state law, you will need to research state law to determine who has the authority to act for the trust. A state usually has a "winding up" law that addresses who may act for an entity after dissolution. We do not believe Trust B will be implicated unless state law shows that Trust B can legally act for Trust A (such as being a successor-in-interest). If you cannot identify someone under state law who can act for the trust, then other options will be to secure a Form 870-PT from each beneficiary or to issue an FPAA.