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From: [REDACTED]

Sent: Thursday, June 08, 2017 4:13:10 PM

To: [REDACTED]

Cc:

Bcc:

Subject: RE: TEFRA/TMP Question

There is no prohibition on a foreign partner being TMP if they are eligible. The only prohibition is if there is a U.S. partner that is eligible to be TMP. In that case, the foreign partner cannot be named as TMP without the IRS consent. 301.6231(a)(7)-1(b)(2).