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From: [REDACTED]

Sent: Wednesday, October 04, 2017 8:55:36 AM

To: [REDACTED]

Cc:

Bcc:

Subject: RE: Quick TEFRA question

Either. To be a TMP, a person has to be a general partner at some time during the taxable year for which the designation is made or a general partner at the time the designation is made. Treas. Reg. 301.6231(a)(7)-1(b)(1). For purposes of an LLC, general partner is a member-manager. So the member would need to be a manager either at some point during the taxable year at issue or at the time the designation is made.