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**From:** [REDACTED]

**Sent:** Thursday, October 24, 2019 8:51:14 AM

**To:** [REDACTED]

**Cc:** [REDACTED]

**Bcc:**

**Subject:** RE: Quick Tefra question

No, he does not. A partnership and an LLC taxed as a partnership are the same (there is no TMM, only TMP). If the person was a proper TMP in the year under audit, subsequently disposing of the person's interest or going from a member-manager to a non-member-manager in a different year has no effect on the TMP designation for the year in which the person was a member-manager. A TMP designation is only terminated as described in 301.6231(a)(7)-1(l).