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[Third Party Communication:

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**From:** [REDACTED]

**Sent:** Tuesday, October 3, 2023 2:53:51 PM

**To:** [REDACTED]

**Cc:** [REDACTED]

**Bcc:**

**Subject:** RE: petition in Tax Crt

They may think that but it's not supported by the statute. Are they actually pushing back against the statutory language? The Tax Court rules can't change the statute and while they may be confusing they do not actually say the PR is the petitioner. The PR is the petitioner in the sense of they are the live human being that files the petition but they are doing it on behalf of the partnership because a partnership cannot take actions.

I.R.C. section 6234

**(a)IN GENERAL** Within 90 days after the date on which a notice of a final partnership adjustment is mailed under section 6231 with respect to any partnership taxable year, **the partnership may file a petition** for a readjustment for such taxable year with—

I.R.C. section 6223

**(a)DESIGNATION OF PARTNERSHIP REPRESENTATIVE**

Each partnership shall designate (in the manner prescribed by the Secretary) a partner (or other person) with a substantial presence in the United States as **the partnership representative who shall have the sole authority to act on behalf of the partnership under this subchapter**. In any case in which such a designation is not in effect, the Secretary may select any person as the partnership representative.

These are probably the same people who kept calling the TEFRA partnership the petitioner even though section 6226 clearly says the partner may file a petition.

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