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From:

Sent: Tuesday, August 31, 2010 8:36:08 AM

To:

Cc:

Subject: RE: TEFRA question

If the trust is a grantor trust it would likely only be a partner under section 6231(a)(2)(A) since, as a nontaxable pure flow through entity, it has no tax liability under (B). Mom would be a partner under (B) since the income flows to her.

But Mom may not be a "general" partner if she is not a direct partner.

