

ID: CCA_2013121109585001

Third Party Communication: None

UILC: 6231.07-00

Date of Communication: Not Applicable

Number: **201402014**

Release Date: 1/10/2014

From: [REDACTED]

Sent: Wednesday, December 11, 2013 9:58:50 AM

To: [REDACTED]

Cc:

Bcc:

Subject: RE: Statute extension

Dissolution of the TMP terminates TMP status. So if the designated TMP dissolved, its designation terminated. Since both direct partners dissolved, we can designate an indirect partner as TMP under Treas. Reg. 301.6231(a)(7)-1(n) and (p).