

ID: CCA-10072014-14

[Third Party Communication:

UILC: 6229.00-00

Date of Communication: Month DD, YYYY]

Number: **201503015**

Release Date: 1/16/2015

From:

Sent: Tuesday, October 07, 2014 1:29 PM

To:

Cc:

Bcc:

Subject: Name on 872P

Correct. A TEFRA action is a class action for the partners (not the partnership) for the year of the partnership return. Thus, only the partnership name reflected on the return and agreement are relevant.

Its later name change is totally irrelevant for purposes of the audit and should not be substituted on the consent for the year.