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[Third Party Communication:

UILC: 6231.07-00

Date of Communication: Month DD, YYYY]

Number: **202246010**

Release Date: 11/18/2022

From: [REDACTED]

Sent: Wednesday, July 6, 2022 7:38:30 AM

To: [REDACTED]

Cc:

Bcc:

Subject: RE: TEFRA TMP Question

A TMP is designated on the partnership return, not in the operating agreement. So long as the person designated on the return is eligible to be TMP (e.g., they are a member of the partnership and have management control over the partnership – see 301.6231(a)(7)-1 and -2) then that person is TMP. If you have any more questions my calendar is up to date so please feel free to pick a time that is convenient for you.

Thanks,

[REDACTED]

[REDACTED]