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Tax Regs in Plain English

# IRS Restructuring and Reform Act of 1998

## 3507 - Notification of Change in Tax Matters Partner

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### Section 3507

**A. Provision(s) covered:** Section 3507 (Code § 6231(a)(7)) Notification of Change in Tax Matters Partner.

**B. Background:** If the partnership has not designated a TMP and it is impracticable to determine the TMP under the statutory default provisions, the Service may designate a TMP for the partnership. Under prior law, even when the TMP was designated by the Service, it was the partnership, not the Service, which was required to notify the partners of such designation. On occasions, the partnership failed to do so, limiting the ability of the partners to protect their tax interests.

**C. Change(s):** The provision requires the Service to notify each partner individually whenever it designates a TMP.

**D. Impact:** Given that Service designations are infrequent, the impact of this legislation on the Service is not significant. On those occasions, the IRS would be required to notify each partner.

### **E. Necessary Actions:**

1. Update the IRM to remind agents of this requirement.
2. Consider an amendment to the TEFRA regulations on Service designations of TMP.

3. Prepare a pro forma letter to be used to notify partners of new designations.

**F. Other Special Comments:** None

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