



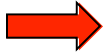
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IRC Section 6223(b)

Partners bound by actions of partnership

(a) Designation of partnership representative.

Each partnership shall designate (in the manner prescribed by the Secretary) a partner (or other person) with a substantial presence in the United States as the partnership representative who shall have the sole authority to act on behalf of the partnership under this subchapter. In any case in which such a designation is not in effect, the Secretary may select any person as the partnership representative.



(b) Binding effect.

A partnership and all partners of such partnership shall be bound-

(1) by actions taken under this subchapter by the partnership, and

(2) by any final decision in a proceeding brought under this subchapter with respect to the partnership.