



## Qualifying Income From Activities of Publicly Traded Partnerships With Respect to Minerals or Natural Resources

This is a Comment on the **Internal Revenue Service (IRS)**  
Proposed Rule: **Qualifying Income from Activities of Publicly Traded Partnerships with Respect to Minerals or Natural Resources**

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### Submitter Information

**Submitter Name:**

Anonymous Anonymous

### Comment

Dear Sir / Madam:

My wife and I invested a portion of our retirement funds in Westlake Chemical Partners LP (WLKP) with the expectation that the original IRS private ruling regarding the companys tax treatment of qualifying Income would hold in perpetuity, or would be grandfathered in if any future rules changes were to be made.

However, the 5/5/2015 IRS proposed changes in the original ruling for WLKP from June, 2013 caused a significant drop in the share value of WLKP resulting in a loss of thousands of dollars of our investment.

Is not stability of share prices a goal of the US Government, with changes in company value to be related to management and the business itself without the external and capricious influence of the IRS? I believe the IRS is victimizing investors with this proposed rule change.

Please reconsider and either cancel the 5/5/2015 proposed changes or exempt companies with prior IRS rulings upon which the companies and their investors relied. This action is reasonable in that the government is presumably attempting to formulate the best policy.

Sincerely,  
An elderly investor.