



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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Comment

To whom it concern:

In good faith we invested a substantial sum (to us) when WLK Partners went public. Now i hear the IRS is reversing a decision concerning qualifying income for publicly traded companies with respect to minerals and other natural resources.

It boggles my mind that a decision of such importance can be reversed many months later, and after many business decisions have been made based upon the original ruling. This land's natural resources have made this a great nation and reversing this ruling de-incentivises the activity: those who explore, transport, and refine our natural resources are extremely important to the economy and the strength of the United States of America.

In my opinion, the decision should not be reversed, or at least the partnership should be grandfathered, with future decisions made more carefully.

I respectfully request your careful consideration of the ramifications of flip flopping on this issue.

Maurice and Janalynn Azevedo