



Qualifying Income From Activities of Publicly Traded Partnerships With Respect to Minerals or Natural Resources (REG-132643-14)

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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Due Aug 4 2015, at 11:59 PM ET

ID: IRS-2015-0021-0010

Tracking Number: 1jz-8jl2-6ana

Document Information

Date Posted:

Jun 23, 2015

RIN:

1545-BM43

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Comment

I am a shareholder of Westlake Chemical Partners (NYSE: WLKP), as well as a retiring executive and shareholder of Westlake Chemical Corp. (NYSE: WLK). I purchased shares of WLKP in August of 2014 during the IPO in good faith with the understanding that a "private ruling" by the IRS on this situation was favorable and almost never reversed. The subsequent reversal has severely effected the market value of both companies and thus my investment in those companies. I believe the IRS should reconsider this reversal given the harm caused individual investors that relied on the good faith of the IRS's private ruling.