

Caution: *DRAFT—NOT FOR FILING*

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information as a courtesy. **Do not file draft forms.** Also, do not rely on draft instructions and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, in some cases unexpected issues arise, or legislation is passed, necessitating a change to a draft form we have posted on IRS.gov. Also, forms generally are subject to OMB approval before they are officially released. Drafts of instructions and publications are usually subject to at least some changes before being officially released.

All early releases of draft forms, instructions, and publications are available at www.irs.gov/draftforms. All information about forms, instructions, and publications is accessible from www.irs.gov/formspubs.

If you have any comments on this draft, you can submit them to us on our IRS.gov page titled [Comment on Forms and Publications](#), where you may make comments anonymously if you wish. You can also email us at taxforms@irs.gov. Please include the form or publication number in the subject. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each suggestion. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

Amended Return or Administrative Adjustment Request (AAR)

(For use by filers of Forms 1065, 1065-B, and 1066)

▶ See separate instructions.

For tax year ending

(Enter month and year.)

Please Type or Print	Name	Employer identification number
	Number, street, and room or suite no. (If a P.O. box, see instructions.)	
	City or town, state, and ZIP code	Telephone number (optional)

Enter name and address used on original return (If same as above, write "Same")

Internal Revenue Service Center where original return was filed ▶

TEFRA/NonTEFRA Determination

A Has the partnership made an election to be treated as an electing large partnership (ELP) under the provisions of section 775? Yes No
If "Yes," the partnership is not subject to TEFRA. Enter the date of the election ▶ _____, go to Item E, and check the "Not subject to TEFRA" box. Do not complete Items B through D.

You must determine if the partnership is subject to the rules for consolidated audit proceedings (TEFRA proceedings) under sections 6221 through 6234. See instructions for details.

B Did the partnership have 10 or fewer partners at all times during the tax year? (**Note.** A husband and wife are considered one partner for TEFRA purposes.) Yes No

C At all times during the partnership's tax year, were all partners U.S. citizens, resident aliens, C corporations, or estates of deceased partners? Yes No

If the answers to questions B and C are "Yes," the partnership is not subject to TEFRA proceedings. A partnership that is not subject to TEFRA cannot file an Administrative Adjustment Request. See instructions for details.

D If the partnership is not otherwise subject to TEFRA, has the partnership filed Form 8893, Election of Partnership Level Tax Treatment, or its equivalent, to make an election to be treated as a TEFRA partnership? Yes No

If the answer to question D is "Yes," enter the tax year that the election to be treated as a TEFRA partnership was originally filed with the partnership return ▶ _____

E The partnership is Subject to TEFRA Not subject to TEFRA

F Check the applicable box (see instructions): Amended Return Administrative Adjustment Request (AAR)

G If you are a Tax Matters Partner (TMP) or a Partner With Authority (PWA) filing an AAR on behalf of the pass-through entity, are you requesting substituted return treatment? (see instructions) Yes No

H Check the applicable box to identify the type of pass-through entity: Partnership Electing Large Partnership (ELP)
 Real Estate Mortgage Investment Conduit (REMIC)

I Partnerships and ELPs, enter the number of Schedules K-1 being filed with this return ▶ _____

Fill in applicable items and use Part III to explain any changes

Part I Amended or Administrative Adjustment Request (AAR) Items for Partnerships Filing Form 1065 Only (ELPs and REMICs, use Part II)		(a) As originally reported on Schedule K or as previously adjusted	(b) Net change — increase or (decrease) — explain in Part III	(c) Correct amount
Income (Loss)	1 Ordinary business income (loss)	1		
	2 Net rental real estate income (loss)	2		
	3 Other net rental income (loss) (see instructions)	3		
	4 Guaranteed payments	4		
	5 Interest income	5		
	6a Ordinary dividends	6a		
	b Qualified dividends	6b		
	7 Royalties	7		
	8 Net short-term capital gain (loss)	8		
	9a Net long-term capital gain (loss)	9a		
	b Collectibles (28%) gain (loss)	9b		
c Unrecaptured section 1250 gain (see instructions)	9c			
10 Net section 1231 gain (loss)	10			
11 Other income (loss) (see instructions)	11			

Deductions	12 Section 179 deduction	12		
	13a Contributions	13a		
	b Investment interest expense	13b		
	c Section 59(e) expenditures	13c		
	d Other deductions (see instructions)	13d		
Self-Employment	14a Net earnings (loss) from self-employment	14a		
	b Gross farming or fishing income	14b		
	c Gross nonfarm income	14c		
Credits	15a Low-income housing credit (section 42(j)(5))	15a		
	b Low-income housing credit (other)	15b		
	c Qualified rehabilitation expenditures (rental real estate)	15c		
	d Other rental real estate credits (see instructions)	15d		
	e Other rental credits (see instructions)	15e		
	f Other credits (see instructions)	15f		
Foreign Transactions	16a Name of country or U.S. possession ▶			
	b Gross income from all sources	16b		
	c Gross income sourced at partner level	16c		
	d Foreign gross income sourced at partnership level passive category	16d		
	e Foreign gross income sourced at partnership level general category	16e		
	f Foreign gross income sourced at partnership level other	16f		
	g Deductions allocated and apportioned at partner level interest expense	16g		
	h Deductions allocated and apportioned at partner level other	16h		
	i Deductions allocated and apportioned at partnership level to foreign source income passive category	16i		
	j Deductions allocated and apportioned at partnership level to foreign source income general category	16j		
	k Deductions allocated and apportioned at partnership level to foreign source income other	16k		
	l Total foreign taxes (check one) ▶ Paid <input type="checkbox"/> Accrued <input type="checkbox"/>	16l		
	m Reduction in taxes available for credit (see instructions)	16m		
n Other foreign tax information (see instructions)				
Alternative Minimum Tax (AMT) Items	17a Post-1986 depreciation adjustment	17a		
	b Adjusted gain or loss	17b		
	c Depletion (other than oil or gas)	17c		
	d Oil, gas, and geothermal properties—gross income	17d		
	e Oil, gas, and geothermal properties—deductions	17e		
	f Other AMT Items (see instructions)	17f		
Other Information	18a Tax-exempt interest income.	18a		
	b Other tax-exempt income	18b		
	c Nondeductible expenses	18c		
	19a Distributions of cash and marketable securities	19a		
	b Distributions of other property	19b		
	20a Investment income	20a		
	b Investment expenses	20b		
c Other items and amounts (see instructions)	20c			

Note. Amended Schedules K-1: File amended Schedules K-1 with Form 1065X. If the partnership is filing Form 1065X for an administrative adjustment request (AAR), please inform the partners receiving the amended Schedules K-1 that the partnership is filing the AAR. If the partnership is not subject to the rules for consolidated audit proceedings (TEFRA proceedings) under sections 6221 through 6234, the partnership cannot file an AAR; and instead must furnish the amended Schedules K-1 to its partners. The partners must then file their own amended returns (see instructions).

Part II Amended or Administrative Adjustment Request (AAR) Items for ELPs and REMICs Only

(a) Description of Item Being Amended or Adjusted (see instructions)		(b) As originally reported or as previously adjusted	(c) Net change — increase or (decrease) — explain in Part III	(d) Correct amount
1		1		
2		2		
3		3		
4		4		
5		5		

Tax and Payments (see instructions)

6	ELPs ONLY: Tax and other payments	6		
7	REMICs ONLY: Tax on net income from prohibited transactions	7		
8	REMICs ONLY: Tax on net income from foreclosure property	8		
9	REMICs ONLY: Tax on contributions after the startup day	9		
10	Total tax	10		
11	Tax paid with Form 7004	11		
12	Tax paid with (or after) the filing of the original return			12
13	Add lines 11 and 12, column (d)			13
14	Overpayment, if any, as shown on original return or as later adjusted			14
15	Subtract line 14 from line 13			15

Tax Due or Overpayments (see instructions)

16	Tax Due. Subtract line 15 from line 10, column (d). For details on how to pay, see instructions	16	
17	Overpayment. Subtract line 10, column (d), from line 15	17	

Note. Amended Schedules K-1 or Schedules Q. File amended Schedules K-1 or Schedules Q with Form 1065X. If the ELP or REMIC is filing Form 1065X for an administrative adjustment request (AAR), do not furnish the amended Schedules K-1 or Schedules Q to the partners or residual interest holders. If the REMIC is not filing for an AAR and is not subject to the rules for consolidated audit proceedings under sections 6221 through 6231, the REMIC must furnish the amended Schedules Q to its residual interest holders. See instructions for details.

Sign Here

Under penalties of perjury, I declare that I have filed an original return and that I have examined this amended return, including accompanying schedules and statements, and to the best of my knowledge and belief, this amended return is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of general partner, limited liability company member manager, or authorized individual _____ Date _____ Title _____

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶	Firm's EIN ▶			
Firm's address ▶	Phone no.			

Part III Explanation of Changes to Items in Part I and Part II. Enter the line number from Part I or Part II for the items you are changing, and give the reason for each change. For partnerships, show the box number and code used to report the item on Schedule K-1. Show any computation in detail. Also, see *What To Attach* in the instructions.

If this amended return or AAR is reporting any change in the allocation of the partnership's or REMIC's income, gain, loss, deduction, or credit among its partners or residual interest holders, see *Changes in Allocation* in the instructions, and check here

Draft as of 12/08/2011 DO NOT FILE