



LARGE BUSINESS AND  
INTERNATIONAL DIVISION

DEPARTMENT OF THE TREASURY  
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MEMORANDUM FOR ALL LB&I OGDEN PTE BBA EXAM FIELD SUPPORT  
OPERATION EMPLOYEES

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SUBJECT: Interim Guidance on Implementation of the Centralized  
Partnership Audit Regime (BBA) Exam Field Support Operation  
Procedures (EFSO)

This memorandum issues guidance on BBA Exam Field Support Operation Procedures until a new subsection within IRM 4.31 is published. Please ensure that this information is distributed to all affected employees within your organization.

**Purpose:** This memorandum provides interim guidance to LB&I BBA Exam Field Support Operation employees on BBA procedures, including the following:

- BBA Chapter 2/2A Campus Pass-through Function (CPF) responsible for linkage, monitoring, and closure of Chapter 2/2A cases
- Ogden BBA Operation Modification case processing
- Ogden BBA Operation Push-Out case processing
- Ogden BBA Operation Post-Appeals/Technical Services case processing

**Background/Source(s) of Authority:** Section 1101 of the Bipartisan Budget Act of 2015 (BBA) as amended by the Protecting Americans from Tax Hikes Act of 2015 (PATH Act) and sections 201 through 207 of the Tax Technical Corrections Act of 2018 (TTCA) repealed Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA) partnership procedures and electing large partnership provisions and replaced them with a new centralized partnership audit regime. Under TEFRA, any partnership tax, penalty, and interest adjustments were passed through to the partners. The BBA centralized partnership audit regime generally provides for determination of adjustments, assessment, and collection of Chapter 1 tax attributable to such adjustments at the partnership level in certain circumstances.

This Interim Guidance implements procedures affecting BBA Exam Field Support Operation employees charged with providing field support for cases during the audit and post-audit processing of BBA cases.

**Procedural Change:** The updated procedures are found on attachment 1.

**Effect on Other Documents:** This guidance will be incorporated into new IRM 4.31.10, Pass-Through Entity Handbook, Centralized Partnership Audit Regime (BBA) Exam Field Support Operation Procedures, within two years from the date of this memorandum.

**Effective Date:** The guidance is effective as of the date of this memorandum.

**Contact:** Jackie L. Parker in the BBA Field Support Operations Unit.

Attachment

Distribution: [www.irs.gov](http://www.irs.gov)

**Attachment 1: LB&I-04-0223-0001**

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## Terms and Acronyms

Term	Definition
ACN	Audit Control Number - a unique 10-digit number systemically generated when the Notice of Administrative Proceeding (NAP) date is entered into Audit Information Management System (AIMS).
AP	Audited Partnership - the partnership under examination also known as Source Partnership.
ATT AO	Appeals TEFRA/BBA Team Appeals Officer - the ATT AO acts as a liaison between Appeals and the Campus Pass-through Function (CPF) for TEFRA, linked Investor Level Statute Control (ILSC) cases, and BBA partnerships.
Adjustment Year	The partnership (for AP or PTP) taxable year in which: (i) In the case of an adjustment pursuant to the decision of a court in a proceeding brought under IRC 6234, such decision becomes final. (ii) In the case of an administrative adjustment request (AAR) under IRC 6227, such AAR is filed; or (iii) In any other case, a notice of final partnership adjustment is mailed under IRC 6231 or, if the partnership waives the restrictions under IRC 6232(b) (regarding limitations on assessments), the waiver is executed by the IRS.
Adjustment Year partners	Any person who held an interest in a partnership at any time during the adjustment year.
Alternative procedure to filing amended returns	The procedure under IRC 6225(c)(2)(B) whereby a relevant partner fulfills all the requirements under IRC 6225(c)(2), except that the partner does not file an amended return.
BBA CEAS/CEAS Dashboard	Bipartisan Budget Act Correspondence Examination Automation Support dashboard.
BBA Ch 2/2A Coordinator	Acts as a liaison between the Campus Pass-through Function (CPF), field offices, Technical Services, Appeals and Counsel for BBA Ch 2/2A cases. They also provide technical support for the CPF.
BBA Ch 2/2A CPF	BBA Chapter 2/2A Campus Pass-through Function (CPF) - the CPF is the suspense unit for BBA Ch 2/2A IRC 6501(c)(12) linked investor returns located in Ogden PTE.
BBA Examiner	Revenue Agent in the Ogden BBA Operation.
BOD	Business Operating Division.
BSC	Brookhaven Service Center - the Campus Pass-through Function for SB/SE ILSC and TEFRA Linkages.
Chapter 2	Tax on Self-Employment Income – “SECA”.
Chapter 2A	Unearned Income Medicare Contribution – Net Investment Income Tax “NIIT”.

CPF (Formerly CTF)	Campus Pass-through Function - the suspense unit for investor returns located in the Brookhaven and Ogden campuses. The two CPFs will be maintained to obtain and control, through the AIMS and Pass-through Control System (PCS), any partner, shareholder or investor returns related to key cases within their jurisdiction. For details see TEFRA CPF <a href="#">IRM 4.31.3</a> and ILSC CPF <a href="#">IRM 4.31.6</a> .
DI	Designated Individual - required to be identified if the Partnership Representative (PR) is an entity.
Direct partner	Any individual or entity that holds a direct interest in a partnership, and not through another entity.
EDD	Extended Due Date - the extended due date of the AP's adjustment year return.
EFSO	Exam Field Support Operations.
ERRF	Erroneous Refund – if a payment refunds before the adjustment is input, special procedures are followed to give the taxpayer (TP) time to return the payment without additional interest or penalty charges.
FDD	Final Determination Date - 90 days after FPA is issued, if not petitioned by the PR to tax court, or 90 days after the tax court's decision becomes final if the PR petitions the FPA in tax court.
FPA	Notice of Final Partnership Adjustment.
ILSC	Investor Level Statute Control - pass-through entities or investors where the statute is controlled at the investor level and the entities are not subject to the TEFRA or BBA regime.
Indirect partner	Any individual or entity who has an interest in a partnership through their interest in one or more pass-through partners or through a wholly owned entity disregarded as separate from its owner for federal income tax purposes.
IRC 6501(c)(12) Investor	Generally, a BBA partner, either direct or indirect, that reported their distributive share of Schedule K-1, Line 1, from the BBA Partnership on their Schedule SE attached their Form 1040 or on their Form 8960 attached to their Form 1040 or Form 1041.
IU/IUA	Imputed underpayment/ imputed underpayment amount - an amount of tax based on the audit adjustments.
IUA Calculator	The internal application used by Tax Computation Specialists in Exam and Appeals, and Revenue Agents in the Ogden BBA Operation to perform the IUA Calculation, Modification approval and denial, the Modified IUA Calculation, and exam report preparation and generation (Form 14791, Form 14792, and Form 15027).
Modification Request	A source partnership's request for modification of an imputed underpayment (and/or adjustments that do not result in an imputed underpayment) reported in a NOPPA pursuant to IRC 6225(c) and applicable Regulations. Form 8980 is used to make the request. Under IRC 6225(c)(7), a partnership has 270 calendar days from the mail date of the partnership's NOPPA to request modification.

NAP	Notice of Administrative Proceeding.
NOPPA/PPA	Notice of Proposed Partnership Adjustment. It is also referred to as the "PPA" on systems such as AIMS and ERCS.
Negative Adjustment	Any adjustment that is a decrease in an item of income or gain, an increase to an expense or loss or a credit item.
OYD	One Year Date - statute date applicable to TEFRA partnerships and BBA partnerships with IRC 6501(c)(12) linked investors. Adjustments to the partner returns must be made within one year of a final partnership determination that finalizes the key case (linked partnership under audit) adjustments.
PCS	Pass-through Control System - a database used to establish electronic linkage between a pass-through entity and its underlying investors. The database is used to manage inventory, systemically generate notices, and control statutes.
PO	Push-Out - the election to have the reviewed year partners consider their share of the audit adjustments.
POC	Point of Contact.
PR/ EPR/ IPR	The Partnership Representative - is identified when the taxpayer files their original return. The identity of the partnership representative is not transcribed in any IRS database. The field exam group is to determine if the PR is eligible. The PR can change. The field exam group should include properly executed Forms 8979 with the closing package if the PR resigns or the partnership revokes the PR or the partnership makes a PR designation in response to the IRS declaring the current PR designation is invalid. The PR can be an individual (IPR) or an entity (EPR). If the PR is an entity a Designated Individual (DI) must be appointed by the partnership along with the designation of the EPR. The DI can change due to resignation or revocation by the partnership. The field exam group should include properly executed Forms 8979 as discussed for the PR if the DI resigns or is revoked.
PRI	Partnership-Related Item.
Partnership adjustment	Any adjustment to a partnership-related item (PRI) as defined in applicable Regulations and includes any portion of a partnership adjustment.
Partnership-partner	A partnership that holds an interest in another partnership.
PTP	Pass-through partner - a pass-through entity that holds an interest in a partnership.
Positive Adjustment	Any adjustment that is not a negative adjustment.
Reviewed Year	The audited partnership's tax year to which the partnership adjustment(s) relates (i.e., the year under exam).
Reviewed Year partner	Any person who held an interest in a partnership at any time during the reviewed year.

SND	Statutory Notice of Deficiency - a notice of deficiency, also called a "90-day letter", is a legal notice in which the Commissioner determines the taxpayer's tax deficiency.
Source partnership	Also called audited partnership or 'AP". The partnership under examination or a partnership filing an AAR.
TCS	Tax Computation Specialist.
TE	Tax Examiner.
TS	Technical Services.
TSC	Technical Services Codes.
TSPC	Technical Services Passthrough Coordinator - acts as a liaison between the field group and the CPF for TEFRA, linked ILSC cases and BBA partnerships.
TEFRA	Tax Equity and Fiscal Responsibility Act of 1982 - The audit regime prior to BBA. Applicable partnerships were subject to TEFRA procedures by statute, or those excluded by statute could elect into TEFRA. Impacts partnership returns with tax years beginning September 3, 1982 until December 31, 2017.
Waiver of the Modification Submission Period	A partnership may request to waive the modification submission period by submitting Form 8981, <i>Waiver of the 270-Day Period Under IRC 6231(b)(2)(A) and Expiration of the 270- Day Period for Modification Submissions Under IRC 6225(c)(7)</i>

## Overview

Exam Field Support Operation (EFSO) procedures implementing the BBA regime include linkage, case building, statute procedures, and post examination processing for BBA Chapter 2 & 2A cases in conjunction with the field exam procedures regarding non-Chapter 1 tax adjustments.

In addition, the EFSO Ogden BBA Operation procedures implementing the BBA regime cover intake and processing of Ogden BBA Operation Chapter 1 cases received post field exam, Technical Services (TS) processing, and any issue-related appeal. Ogden BBA Operation implementation procedures include processing modification requests and push-outs, issuing Notice of Final Partnership Adjustment (FPAs), assessment, monitoring, and case disposition.

## **BBA Chapter 2/2A Campus Pass-through Function (CPF)**

Referred to as the “BBA Ch 2/2A CPF”. IRM 4.31.9 refers to the BBA Ch 2/2A CPF as the Ogden PTE BBA Ch 2/2A Team.

### **Linkage Package Received**

The Bipartisan Budget Act of 2015 (BBA) regime applies to Subtitle A, Chapter 1 Taxes only and will not apply to other taxes, including Chapter 2 (Tax on Self-Employment Income – “SECA”) and Chapter 2A (Unearned Income Medicare Contribution – Net Investment Income Tax “NIIT”).

IRC 6501(c)(12) provides in the case of any partnership adjustment determined under the BBA regime, the period for assessment of any tax imposed on any partner under Chapter 2 or 2A which is attributable to such adjustment shall not expire before the date that is one year after one of two events:

1. In the case of an adjustment pursuant to the decision of a court in a proceeding brought under IRC 6234, the period for assessment shall not expire before the date that is one year after the decision becomes final.
2. In any other case, the period for assessment shall not expire before the date that is one year after 90 days after the date on which the FPA is mailed under IRC 6231.

Pass-through Control System (PCS) linkage is required when auditing a BBA partnership that is a key case and the Chapter 2/2A issues are being examined. This is because partners are subject to general deficiency proceedings for assessments of SECA or NIIT related to BBA Partnership adjustments.

When a field examiner requests linkage on PCS, they will complete Form 15264, Bipartisan Budget Act (BBA) Chapter 2/2A Linkage Check Sheet. Form 15264 and other required documents, referred to as the linkage package, are submitted to \*LB&I BBA Ch2 Linkage mailbox. The linkage package, consisting of complete required forms, must be logged, and tracked to ensure timely processing. Incomplete packages will be returned to the field examiner and can be resubmitted when complete.

The field examiner and field group manager must determine who the relevant partners are (direct and indirect) prior to submitting the PCS linkage request. Form 15263, Bipartisan Budget Act (BBA) Partnership Chapter 2/2A Relevant Partner Determination, has been developed to assist the field examiner in making relevant partners determinations and is required with the linkage request. See [IRM 4.31.9.6.4](#), BBA linkage procedures, for materiality and strategic limits used in determining relevant partners.



The BBA Chapter 2/2A request to link IRC 6501(c)(12) investors is to be submitted according to the following time frames:

- For LB&I: mid-cycle risk analysis
- For SB/SE: the earlier of submitting the workbook with known Chapter 2/2A adjustments to the TCS or upon submitting the first Form 872-M, Consent to Extend the Time to Make Partnership Adjustments, to extend the partnership statute.

1. Package Review - The BBA Ch 2/2A Coordinator will monitor the \*LB&I BBA Ch2 Linkage mailbox and review incoming linkage packages prior to accepting a linkage request from the field examiner. The following is verified:
  - a. Form 15264, Bipartisan Budget Act (BBA) Chapter 2/2A Linkage Check Sheet, is complete and signed by the field group manager.
  - b. Form 15263, Bipartisan Budget Act (BBA) Partnership Chapter 2/2A Relevant Partner Determination,
    - Verify the partnership AIMS record is showing an AUDIT-CTRL-NUM on the BBA Partnership page
    - Verify Ch 2/2A issues are identified correctly
    - Verify statute determination and AIMS is showing the correct BBA-CHAPTER-2-2A-CD on the BBA Partnership page

**AIMS BBA-CHAPTER-2-2A-CD**

<b>Value</b>	<b>Literal</b>
0	No Issues / Default
1	IRC 6501c12 OYD
2	IRC 6501a Dual
3	IRC 6501a and c12
4	Withdrawn

- Verify the net income adjustment. IRC 6501(c)(12) investor linkage requests are submitted later in the process when Chapter 2/2A adjustments should be known. Adjustment figures are needed to make relevant partner determinations.
- Verify relevant partners are identified correctly.
- Incomplete and/or premature packages will be returned to the field group and can be resubmitted when complete and/or timely.
- Form 15264 will be acknowledged and returned to the field examiner when a complete and timely package is accepted.
- A freeze code "H" will be added to the partnership AIMS using CC AMFRZ.
- A field request to withdraw linkage requires a new Form 15263 with an explanation of the request. Verify the AIMS BBA Ch 2/2A code was updated to a 4. If CPF controlled investors have been issued Letter 3458, Notice of

Potential Adjustment Affecting Taxes under Chapters 2 and 2A, an administrative closing package is needed to close CPF controlled investors no change. Investors controlled by the Revenue Agent may be PCS deleted using Form 14520, PCS Linkage Deletion Request, approved by the BBA Ch 2/2A Coordinator prior to submitting to the PCS Coordinator. Completed Form 14520 is filed in the key case file or investor direct link file.

2. Build Out - A Revenue Agent reviewer will complete a “build out” document to communicate linkage instructions. The build out will consist of a list of all relevant partners that will be linked along with their EIN, level, TIN, year, name, percentage of ownership and other pertinent information. The completed build outs will be kept locally on a shared drive. A build out is required and will assist the BBA Ch 2/2A CPF in verifying Form 15263 relevant partner determinations.

### Linking BBA Ch 2/2A Investors

The BBA Ch 2/2A CPF will control 6501(c)(12) investors that do not have an open AIMS control at the time of linkage. Field (other than the group controlling the BBA partnership being linked), Appeals, and Brookhaven Service Center (BSC) controlled 6501(c)(12) investors will receive email notification of the linkage from the BBA Ch 2/2A CPF. The email will include a memo providing guidance related to the BBA Ch 2/2A linkage.

1. Linkage
  - a. Link using CC TSL0D and the PCS promoter number shown on Form 15264 and add a PCS user message per the table below:

PCS Promoter Number and User Message

	<b>BBA Ch 2/2A 6501(c)(12) Linkage</b>	<b>BBA Ch 2/2A 6501(a) Linkage</b>	<b>BBA Ch 2/2A Split Linkage - 6501(a) and 6501(c)(12)</b>
Promoter Number	4012SB/4012LB	4001SB/4001LB	4003SB/4003LB
User Message	BBA C12 CH2/2A	BBA Dual CH2/2A	BBA SPLIT CH2/2A

- b. When Form 15264 lists a project code, that key case project code is entered when the investor is loaded. When no project code is listed on Form 15264, apply project code 1431 to BBA Ch 2/2A CPF controlled investors.
- c. Linking the record creates a Pass-through Investor Control File (PICF) code of 6 on the investor account record. The current PCS is using ILSC PCS codes for the BBA Ch 2/2A investor record. It is important to review the key case PCS promoter number and user message to identify the type of key case. If the investor is also linked to a TEFRA audit regime the PICF code will systemically change to 4. When only a BBA Ch 2/2A and/or an ILSC linkage remain, the PICF code will systemically update to reflect the remaining linkage. The PICF code of the BBA key case will generally be 2. If the partnership is also a relevant partner in another linked BBA partnership, the PICF code of the BBA key case will be 6.

As with the investor code, the current PCS is using ILSC PCS codes for the BBA Ch 2/2A key case record.

- d. Letter 3458, Notice of Potential Adjustment Affecting Taxes under Chapters 2 and 2A, was created to inform BBA Ch 2/2A investors of a pass-through audit. It is not required by law but is available to send as a courtesy to taxpayers that may not otherwise be aware of the pass-through audit.
  - The BBA Ch 2/2A CPF will issue Letter 3458 to each linked investor controlled by the campus
  - The field examiner will send Letter 3458 to the IRC 6501(c)(12) investors they control as they deem appropriate.

### **“AF” Statute Procedures for IRC 6501(c)(12) Investors in CPF Suspense**

See [IRM Exhibit 25.6.23-3](#), Instructions for updating the statute on AIMS and [IRM Exhibit 25.6.23-1](#), Form 895, Notice of Statute Expiration Instructions.

Alpha statute code “AF” is used on partners in a BBA partnership that are subject to Chapter 2/2A adjustments, and their statute is protected by IRC 6501(c)(12). Alpha statute code “AF” will be used primarily with Pass-through Control System (PCS) linked partner returns controlled in the Campus Pass-through Function (CPF).

Alpha statute code “AF” is only valid for PBC 295 and 398 on AIMS and will not update on ERCS. The code “AF” needs to be removed from AIMS before transferring a case to the field group requesting the case.

Generally, the alpha statute code should not be entered on AIMS and on statute control records prior to 180 days before expiration of the normal statutory period for assessment. Review of an investor statute will begin when there are 210 days remaining on the investor statute.

#### **1. Research**

To apply alpha statute code “AF”, research must be conducted to ensure the investor does not have any other PCS linkages or other issues that require an extension of the partner’s 6501(a) statute.

- a. Research the investor TSUMYI and TEFRA Application to identify the examined key cases the investor is linked to
- b. If all linked key cases are BBA 6501(c)(12) linkages, print TSINQP for each examined key case file to attach to Form 895
- c. If any one of the linkages requires statute protection, the alpha statute code “AF” cannot be used
- d. Verify there are no amended returns or other issues that require a statute extension.

The employee charged with the tax return must update the alpha statute code when the criteria that was relied upon is no longer met. If an ILSC linkage is added when the investor is controlled with an alpha statute code “AF”, the AIMS statute must be converted back to a live statute immediately.

2. Completing Form 895
  - a. The employee perfecting the newly PCS linked investor file will complete items 1(a), 1(b), 2, 3, 5, 6 and 7.
  - b. Item 5 is the updated expiration date (for example 05AF2021).
  - c. Item 6 check the BBA Chapter 2/2A adjustments protected by IRC 6501(c)(12) (AF).
  - d. Use the following comment for item 7:

This is a Pass-through Control System (PCS) linked BBA partnership partner controlled in BBA Chapter 2/2A CPF. Upon conclusion of the BBA partnership audit, this partner may be subject to Chapter 2/2A adjustments where the statute is protected under IRC 6501(c)(12). Ogden PTE does not conduct partner examinations and there are no other PCS linkages that require an extension of the partner 6501(a) statute. When the partner is only PCS linked for BBA Ch 2/2A 6501(c)(12) the “AF” statute may be applied. If a new PCS linkage requiring 6501(a) statute protection is added in the future, the “AF” statute will be converted back to a live statute when the PCS linkage requiring a live statute is added.
3. An AIMS Address label may be used for the name and address of the TP.
4. The signatures or initials of both the employee charged with the return and the campus team manager next to the statement give added assurance that all aspects of the alpha statute code condition have been carefully considered. Electronic signatures are permitted on the statute control records if the form is in PDF. If signing electronically, the signature must reflect the full name of the person signing the document (not just the SEID or other identifier) and the date signed.
5. The campus team manager will:
  - a. Review Form 895 and linkage information provided by the employee.
  - b. Sign Item 1(c) on Form 895 and log the Name, TIN and Tax Period of the investor to the “AF” Statute Log stored in the ILSC folder on the Audit drive.
  - c. Initial and date Item 5 on Form 895 verifying the statute.
6. The completed Form 895 with attachments will be stapled to the inside front cover of the investor file and the investor statute will be updated to reflect the appropriate “AF” statute.

### **CPF Employee Group Codes**

All BBA Ch 2/2A 6501(c)(12) investor returns in the CPF are maintained in AIMS Status Code 33 with a Source Code 64.

The CPF will use the following AIMS Employee Group Codes (EGCs) to control BBA Ch 2/2A 6501(c)(12) inventory:

<b>Employee Group Code</b>	<b>Description</b>	<b>Aging Criteria</b>
5400/5700	Linkage	60 days
5701	File Set Up	90 days
5702	Investor Perfection	90 days
5703	Screening-k-1 Verification	60 days
5711	Barred	none
5712	Coordinator/Technical Request	30 days
5715	Investor Perfected – Suspense Report Writing (RW)	none
5717	Transfer In	30 days
5752	90 Day RW	60 days
5753	90 Day Letter Suspense	120 days
5754	90 Day Processing/Closing	60 days
5761	Tier Suspense	none

The aging criteria is the maximum amount of time a return should be idle in an EGC.

### **Case Building**

The BBA Ch 2/2A CPF will establish paper or virtual case files to store case related documents.

The key case administrative file will hold the linkage package, history sheet, build out information, linkage documentation and investors' Letter 3458.

The BBA Ch 2/2A IRC 6501(c)(12) investor file will hold the investor return, adjustment documents, amended returns, Schedule K-1 from the direct link and any correspondence with the taxpayer. The Schedule K-1 is matched to the investor return. Where the amounts do not reconcile, appropriate action will be taken to clarify the mismatched information through taxpayer contact.

### **Transferring Cases**

IRC 6501(c)(12) linked investors may transfer into the BBA Ch 2/2A CPF, when the only remaining investor issue relates to BBA Ch 2/2A 6501(c)(12) linkages. If the BBA Ch 2/2A linked investor also has an ILSC linkage, the investor will be controlled by the ILSC CPF. Prior to transfer, the BBA Ch 2/2A Coordinator will be contacted to verify the investor case can transfer to the BBA Ch 2/2A CPF.

Generally, the campus will transfer cases to the field at their request. The field should request returns using Form 15277, AIMS Database Transfer Request Campus Pass-Through Function (CPF). The field group manager's signature is required.

## **Key Case Preliminary Packages for IRC 6501(c)(12) Linked Investors**

Technical Services will submit a preliminary package to the BBA Ch 2/2A CPF after issuance of the NOPPA. The AIMS freeze code "H" will remain until a closing package is received. The TSPC will submit the following documents when the NOPPA is issued:

- Form 15372, BBA Chapter 2/2A 6501(c)(12) RAR Package Check Sheet
- Form 4605-A, Form 886-S or substitute reflecting the adjustments, Form 886-A and/or Ch 2/2A relevant workpapers

*Note: A BBA Ch 2/2A no change determination will only have a Form 4605-A with no change language.*

Appeals will submit a preliminary package to the BBA Ch 2/2A CPF when a BBA Partnership moves to the Ogden BBA Operation after the issuance of the NOPPA. The AIMS freeze code "H" will remain until a closing package is received. The ATT AO will submit the following documents when the BBA partnership is transferred to the Ogden BBA Operation:

- Form 15372, BBA Chapter 2/2A 6501(c)(12) RAR Package Check Sheet
- Form 4605-A, Form 886-S or substitute reflecting the adjustments, Form 886-A and/or Ch 2/2A relevant workpapers

*Note: Appeals does not prepare a Form 4605-A with no change language. If there is a no change determination by Appeals, form 5402 is submitted to verify the no change determination.*

A preliminary package is submitted to the BBA Ogden SharePoint/BBA Ch 2-2A folder/BBA Ch 2-2A 6501(c)(12) Preliminary Packages folder. An acknowledgement email will be sent when the preliminary package is received. Signed Form 15372, BBA Chapter 2/2A 6501(c)(12) RAR Package Check Sheet, will be returned to the originator (TSPC or ATT AO) when the package is reviewed and approved.

All documents submitted with the preliminary package will be reviewed by a Revenue Agent reviewer to ensure complete and accurate information is available for investor report writing. Discrepancies should be resolved with the originating area, Technical Services or Appeals, as soon as possible. The preliminary package will be stored electronically and is utilized for build out purposes. Update the Key Case Master list and TXMOD control activity to "PRELIMPKG".

When Form 4605-A, submitted with a preliminary package, shows no changes and the BBA partnership Chapter 1 reflects changes, the BBA Ch 2/2A issue may no longer be relevant or the field agent may have chosen to no change the BBA Ch 2/2A issue. In this instance the BBA Ch 2/2A CPF may process a BBA Ch 2/2A no change closing package after the BBA partnership NOPPA is issued. After the NOPPA is issued, the BBA Ch 2/2A no change determination submitted with the preliminary package will not change and there is no need to continue to hold investor linkages open. The investor linkages can close no change and BBA partnership AIMS freeze code "H" can be released.

## **Key Case Closing Packages for IRC 6501(c)(12) Linked Investors**

Technical Services, Appeals TEFRA/BBA Team, and the Ogden BBA Operation will submit BBA Ch 2/2A closing packages to the BBA Ch 2/2A CPF at the conclusion of the BBA audit.

A closing package is submitted to the BBA Ogden SharePoint/BBA Ch 2-2A folder/BBA Ch 2-2A 6501(c)(12) Closing Packages folder. An acknowledgement email will be sent when the closing package is received. Signed Form 15372, BBA Chapter 2/2A 6501(c)(12) RAR Package Check Sheet, will be returned to the originator (TSPC, ATT AO, or Ogden BBA Operation RA) when the package is reviewed and approved.

All documents submitted with the closing package will be reviewed by a Revenue Agent reviewer to ensure complete and accurate information is available for investor report writing. Discrepancies should be resolved with the originating area, Technical Services Appeals TEFRA/BBA Team, or the Ogden BBA Operation, as soon as possible.

Approved packages will have a BBA One-Year Date (OYD) posted on PCS (see **Computing the One-Year Assessment Date for IRC 6501(c)(12) linked investors** below) and the AIMS freeze code "H" will be released. The closing package will be stored electronically.

### 1. Types of BBA Ch 2/2A IRC 6501(c)(12) Closing Packages:

#### a. No Change

Submitted when Letter 6099/6099-A is prepared by Tech Services or when Letter 6099-B/6099-D is prepared by Appeals.

The package will include the following:

- Form 15372, BBA Chapter 2/2A 6501(c)(12) RAR Package Check Sheet
- Letter 6099/6099-A, B or D
- Form 4605-A, with no change language (or Form 5402 for Appeals cases)

#### b. Agreed Form 14792 - Modification and FPA are waived.

Submitted when PR signed Form 14792, waiving modification and FPA is countersigned. The IU is agreed and Ch 2/2A adjustments need to be made.

The package will include the following:

- Form 15372, BBA Chapter 2/2A 6501(c)(12) RAR Package Check Sheet
- Countersigned Form 14792
- Form 4605-A, Form 886-S or substitute reflecting the adjustments, Form 886-A and/or Ch 2/2A relevant workpapers
- Form 2848 for the PR's POA (if necessary)
- Form 5402 (for Appeals cases)

**Note:** When the BBA partnership exam results in a net negative adjustment, no Chapter 2/2A pass-through adjustment will be processed at the investor level. A

net negative adjustment is reported by the BBA partnership in the adjustment year and any resulting change to Chapter 2/2A will be reflected on the partner adjustment year Schedule K-1.

**Note:** If the IU is agreed and it is determined we will not make Chapter 2/2A adjustments, BBA Chapter 2/2A CPF will need an agreed no change package to close the linkage.

- c. Agreed Form 15027 with signed Form 14726 (FPA waiver) – Modification with FPA waived. Submitted when PR signed Form 15027, agreeing to the modification, and Form 14726, waiving the FPA, are countersigned. Any remaining IU will be assessed and Ch 2/2A adjustments need to be made.

The package will include the following:

- Form 15372, BBA Chapter 2/2A 6501(c)(12) RAR Package Check Sheet
- Countersigned Form 15027 and Form 14726
- Form 4605-A, Form 886-S or substitute reflecting the adjustments, Form 886-A and/or Ch 2/2A relevant workpapers
- Form 2848 for the PR's POA (if necessary)
- Form 5402 (for Appeals cases)

- d. Agreed Form 15027 (issued with FPA) - No Modification or Modification, may or may not have an election to push out partnership adjustments. Submitted when PR signed F15027, agreeing to no modification or modification is countersigned. The IU is agreed or election to push out is submitted and Ch 2/2A adjustments need to be made.

The package will include the following:

- Form 15372, BBA Chapter 2/2A 6501(c)(12) RAR Package Check Sheet
- Dated Letter 5933/5933-A with certified mail number
- Countersigned Form 15027
- Form 4605-A, Form 886-S or substitute reflecting the adjustments, Form 886-A and/or Ch 2/2A relevant workpapers
- Form 2848 for the PR's POA (if necessary)
- Form 5402 (for Appeals cases)

- e. FPA Default - No Modification or Modification, may or may not have an election to push out partnership adjustments. Submitted when 90-day petition period expires.

The package will include the following:

- Form 15372, BBA Chapter 2/2A 6501(c)(12) RAR Package Check Sheet
- Dated Letter 5933/ 5933-A with certified mail number
- Form 4605-A, Form 886-S or substitute reflecting the adjustments, Form 886-A and/or Ch 2/2A relevant workpapers
- Form 2848 for the PR's POA (if necessary)



- Form 5402 (for Appeals cases)

Note: Petitioned FPA will go to Appeals and the Ch 2/2A pass-through adjustments will be addressed with a court decision package. If the petition is to Court of Claims or District Court, it will not go to Appeals.

- f. Court Decision - May or may not have an election to push out partnership adjustments. Submitted when the court decision is final, which is 90 days from the date the Tax Court decision is entered or 60 days from the date a Court of Claims or District Court decision is entered – unless the Tax Court’s decision is appealed within 90 days of being entered or the Court of Claims or District Court’s decision is appealed within 60 days of being entered.

The package will include the following:

- Form 15372, BBA Chapter 2/2A 6501(c)(12) RAR Package Check Sheet
- Court Decision document
- Form 4605-A, Form 886-S or substitute reflecting the adjustments, Form 886-A and/or Ch 2/2A relevant workpapers
- Form 2848 for the PR’s POA (if necessary)
- Form 5402

2. Computing the One-Year Assessment Date for IRC 6501(c)(12) linked investors: A One-Year Date (OYD) is a statute expiration date posted on PCS that affects a taxpayer’s account if BBA partnership audit adjustments result in with Chapter 2/2A pass-through adjustments for the taxpayer.

IRC 6501(c)(12) provides in the case of any partnership adjustment determined under the BBA regime, the period for assessment of any tax imposed on a partner under Chapter 2 or 2A which is attributable to such adjustment shall not expire before the conclusion of the BBA audit which is the date that is one year after one of two events:

- In the case of an adjustment pursuant to the decision of a court in a proceeding brought under IRC 6234, the period for assessment shall not expire before the date that is one year after the decision becomes final.
- In any other case, the period for assessment shall not expire before the date that is one year after 90 days after the date on which the FPA is mailed under IRC 6231.

If the FPA is waived, either by signing Form 14792 or Form 14726, the partners’ statute remains open ended for BBA Chapter Ch 2/2A tax assessments. Procedurally, use the date the waiver was countersigned to compute a OYD for monitoring purposes. A best practice is to make the assessment within the OYD.

When the FPA defaults or a court decision becomes final, we have a true one-year date. As a matter of practice, the campus will subtract one day from the true one-year date when the one-year date is entered on PCS. This is done to help ensure the assessments are made prior to the expiration date.

- a. No Change: The partner SOL remains open. No true OYD. BBA Ch 2/2A CPF will use one year from the date the no change package is received to compute a OYD for monitoring purposes only.
  - b. Agreed Form 14792 and agreed Form 15027 with Form 14726: The partner SOL remains open. No true OYD. BBA Ch 2/2A CPF will use one year from the date the agreement is countersigned to compute a OYD for monitoring purposes only.
  - c. Agreed Form 15027 (issued with FPA) modified or not: The partner SOL remains open for one year after 90 days from the date on which the FPA is mailed. BBA Ch 2/2A CPF will use the date the FPA (Letter 5933-A) was mailed, plus 90 days, plus one year, minus one day as a OYD for 6501(c)(12) linkages. Note: If Form 15027 is signed by the PR prior to the FPA default date, but countersigned after the FPA default date, linked investors can still be closed agreed.
  - d. FPA Default: BBA Ch 2/2A CPF will use the default date, plus one year, minus one day, to compute the OYD. When no court petition is filed after issuance of Letter 5933/5933-A, Notice of Final Partnership Adjustment (FPA), the FPA defaults 90 days after the date on which the FPA is mailed under IRC 6234.
  - e. Court Decision Finalized: BBA Ch 2/2A CPF will use the date the court decision becomes final, plus one year, minus one day, to compute the OYD. Keep in mind that if the court's decision is properly appealed, it does not yet become final and the one-year assessment period under IRC 6501(c)(12) would not yet be triggered.
3. Key Case IRC 6501(c)(12) Closing Package Processing:  
No change closing packages will not require an investor report be written and the BBA Ch 2/2A CPF will close the investor PCS linkages no change. BBA Ch 2/2A CPF controlled investors can be closed following streamlined no change procedures. Field (other than the group controlling the BBA partnership being linked), Appeals and BSC controlled 6501(c)(12) investors will receive notification of the no change closing package from the BBA Ch 2/2A CPF.

Change closing packages will require an investor report be written. BBA Ch 2/2A CPF controlled investors will be assigned to BBA Ch 2/2A CPF report writers. Field (other than the group controlling the BBA partnership being linked) and Appeals controlled 6501(c)(12) investors will receive notification of the closing package from the BBA Ch 2/2A CPF. The BBA Ch 2/2A CPF will coordinate with BSC to provide processing guidance.

# Ogden BBA Operation

## Intake Procedures

### Receipt of form via Portal/CEAS Dashboard

1. The BBA Tax Examiner (TE) will check the CEAS dashboard daily for any new submissions via the Portal. Depending on the type of form received, the TE will follow appropriate guidance below to process the item. The items that can be submitted via the portal/CEAS dashboard are:
  - a. Form 8980
  - b. Form 8981
  - c. Form 8982
  - d. Form 8983
  - e. Form 8984
  - f. Form 8985
  - g. Form 8986
  - h. Form 8988
  - i. Form 8989
  - j. Form 14726
  - k. Form 15027
  - l. Form 15028
2. If any of these items are submitted via e-Fax, etc. the timeframes for the case should be researched to determine if there is enough time to reject the form back to the Partnership Representative (PR) or valid Power of Attorney (POA) for the PR to submit via the portal. If time remains, contact the PR/PR's POA via phone or Letter 5940 (or another letter as appropriate). If there is not enough time for the PR or PR's POA to re-submit, consult with team manager and BBA Analyst to determine next steps.

### Receipt of Paper Case File

1. If the case file came from TS, TE will research IDRS and TSPC Check Sheet to determine the status of the case.
  - a. If a defaulted/agreed FPA with PO, follow the FPA procedures and add to monthly report inventory.
  - b. If a modification request or a request for extension of time to submit a request for modification has been received, begin processing the modification request, or place the "extension of time to modify case" in suspense pending submission of a modification request, and add to monthly inventory report.
2. If the case file came from Appeals, update IDRS and suspense pending PR response and add to monthly inventory report.

## Receipt of Mail/e-Fax

In the case of mail or e-Fax received in the Ogden BBA Operation, BBA TE will check IDRS and monthly inventory report. If the case is in inventory, associate e-Fax/mail to applicable case file and give to the assigned Revenue Agent. If it is not immediately identifiable as Ogden BBA Operation inventory, Ogden BBA Operation personnel will utilize IDRS, IRM's and mail routing guides, etc. for identification and processing.

## Power of Attorney (POA) and Partnership Representative (PR)

1. At any point during the post field examination process, the AP may change the PR, or the PR may designate a POA. The Ogden BBA Operation will follow the guidelines in IRM 4.31.9.7.6 regarding verification and processing of PRs.
2. A PR may designate a POA, but the Form 2848 must contain specific language see IRM 4.31.9.7.10 for details.
3. The BBA examiner will check for correctness of form. If changes need to be made, they will work with PR until perfected. Once complete, the BBA examiner will fill out their information in top right corner of Front Page of Form 2848 and send via fax 855-214-7519 to the Ogden CAF unit.
4. The POA of the PR may sign the Form 8980, Form 8981, Form 15028, and Forms 8988 and 8985, on behalf of the PR. However, Form 8984, and Form 872-M must be signed by the PR. The PR signature is always the preferred signature.

## Statutes and Critical Deadlines

### Statutes

1. The Ogden BBA Operation will follow IRM 4.31.9.8.4 for maintaining the statute of limitations on adjustments.
2. In addition to IRC 6235(a)(1) statute mentioned in the IRM listed above, the Ogden BBA Operation will be monitoring the IRC 6235(a)(2), IRC 6235(a)(3), and IRC 6225(c)(7) dates.
3. IRC 6235(a)(1) (including the application of any special rules under IRC 6235(c) establishes the initial deadline for proposing adjustments at 3 years after the later of:
  - a. The date the tax return was filed.
  - b. The return due date (determined without regard to extensions) for the taxable year.
  - c. The date on which an AAR was filed.

The IRC 6235(a)(1) date (including any special rules under IRC 6235(c) and any extensions) is the date by which a NOPPA/PPA must be issued to the AP and PR. If the NOPPA/PPA is not issued before expiration of that date, the FPA cannot be issued and therefore no adjustments can be made.

This date only needs to be protected until the NOPPA/PPA is issued at which point it may be allowed to “expire” (alpha statute code “AE”). The date that the NOPPA is mailed to the AP is called the PPA-DT. Both “PPA” and “NOPPA” are used as acronyms to identify this notice.

Once the NOPPA/PPA is issued, the (a)(3) date will be established. If there is a timely modification request, the (a)(2) date is established. The later of the (a)(1), (a)(2) or (a)(3) dates will control the FPA deadline date.

4. IRC 6235(a)(2) date applies when there is a request for modification, and it starts at the end of the modification period (270 days after the NOPPA is issued unless a waiver is executed.) It begins the 270-day evaluation period (plus any modification extension granted) after the end of the modification request period.
  - This is the last date IRS can issue the FPA, if a modification request is submitted by the AP, unless either the IRC 6235(a)(1) date or the IRC 6235(a)(3) date is later.

**Note:** the (a)(2) date can shorten and extend based upon extensions and waivers associated with the 6225(c)(7) date.

5. IRC 6235(a)(3) date is set upon issuance of the NOPPA/PPA by input of the PPA letter mailing date and is 330 days after the date of the NOPPA/PPA issuance. This is the last date IRS can issue the FPA if no modification request is submitted by the AP unless the IRC 6235(a)(1) or (a)(2) date is later.
  - a. The taxpayer has a period of 270 days after the issuance of the NOPPA/PPA to submit a modification request. This 270-day deadline date is referred to as the “IRC 6225(c)(7) date”, or sometimes referred to as the “(c)(7) date.”
  - b. If a modification waiver Form 8981 is received, and countersigned by the IRS, then the IRC 6225(c)(7) expires, which allows the Service to issue the FPA earlier than normally allowed.

**Note:** The IRC 6225(c)(7) date can be extended by an approved Form 8984 or waived by an approved Form 8981. (While Form 8984 extends both the time that the taxpayer has to submit a modification request and the time that the IRS had to evaluate the modification request, remember that the Form 8981 only shortens the PR’s submission period, not the IRS evaluation period).

6. The IRS must issue the FPA by the later of the 3 dates listed above. (The FPA Deadline Date (FPA-DL-DT) is an element in the AMDISA, on the \*BBA PARTNERSHIP\* page.)

7. The period of limitations for making a BBA assessment:
  - a. The ending of the assessment period for BBA is 3 years after the filing of the **Adjustment** Year return. Therefore, the assessment statute cannot be determined under BBA until the adjustment year is known.
  - b. The Adjustment Year is the tax period (YYYYMM) in which partnership adjustments are considered final.
  - c. In the case of Audited Partnerships (APs), partnership adjustments are considered final as follows:
    - If petitioned, the partnership taxable year in which the court decision is final.
    - If not petitioned, the partnership taxable year in which the FPA was mailed or the date the IRS approves (countersigns) an FPA waiver (Form 14726 or Form 14792).

### Critical Deadlines

In addition to the dates above, the following dates should be monitored and accounted for during BBA processing. Anyone in possession or assigned a BBA case should be aware of these dates for impact to processing files. TEs are the only authorized personnel to input the dates on IDRS/CEAS Dashboard due to permissions but everyone can view them.

1. MOD-WAIVER-DT – This is the date that IRS countersigns a BBA partnership's request to waive the remainder of the modification submission period (Form 8981) It causes the IRC 6225(c)(7)-DT to expire and may update the FPA-DEADLINE-DT to an earlier date. The TE enters this date.
2. MOD-DETERMINATION-LTR-DT – This is the date the IRS mails the modification determination package Letter 5975 and Form 15027 to approve (in full or part) or deny the partnership's request for modification of the imputed underpayment amount. This is entered as MOD-REQUEST-DECISION-CD. The TE enters this date and code.
3. FPA-DT – This is the date that IRS mails the FPA (Letter 5933/5933A and Form 15027/886A), cannot be input prior to the IRC 6225(c)(7)-DT unless MOD-WAIVER-DT-CD (W) is present. Cannot be later than the FPA-Deadline-DT. Begins the 45-day period to elect PO and the 90-day period for filing a petition. Triggers the Anticipated Final Determination Date (FDD). The TE enters this date.
4. Adjustment Year (IU-ADJ-YR) – This is the partnership taxable year that is entered on the form 5344 that includes one of the following dates for case closing:
  - a. In the case of an adjustment pursuant to the decision of a court, the date the decision becomes final.
  - b. In the case of an AAR, the date the AAR is filed; or
  - c. In any other case, the date a notice of final partnership adjustment is mailed or, if the partnership waives the FPA, when the waiver is executed by the IRS.

5. PUSH-OUT-ELECTION-DT and PUSH-OUT-CD – This is the date the IRS receives an election to PO all or part of the final partnership adjustments (full or partial push out). A pushout election must be made within 45 days of the date the FPA is mailed. The TE enters this date and code.
6. Final Court Decision Date – If a petition is filed, this is the date the court’s decision becomes final. It is computed as the date the court enters its decision plus 90 days (U.S. Tax Court- 90 days; Court of Claims/District Court- 60 days), shows on BBA Dashboard, is generated by TL-CATS, and is used to determine the adjustment year (IU-ADJ-YR) for the partnership.
7. Final Determination Date (FDD) – If petitioned, this is the date the court enters its decision plus 90 days. If not petitioned, this is 90 days (U.S. Tax Court- 90 days; Court of Claims/District Court- 60 days) after the FPA is mailed. This date is relevant only to AP’s that have elected PO as the statements (Forms 8985/8986) are due 60 days after the FDD.
8. PUSH-OUT-PACKAGE-RECD-DT – This is the date the Forms 8985/8986 package is received from an AP. The TE enters this date.
9. PUSH-OUT-DEFAULT-DT – If an AP fails to issue the PO package in the required timeframe, it will default, and the IU must be assessed against the AP. This date must be at least 61 days after the FDD.
10. Extended Due Date (EDD) – This is 6 months after the original date for filing a partnership tax return, which is the 15th day of the 3rd month following the tax year end date, unless IRC 7503 applies. Unless IRC 7503 applies, for calendar year taxpayers, this is March 15th, and the extended due date would be September 15th. This date is only relevant for PTP’s that further PO. Their PO package is due by the EDD of the AP’s Adjustment Year return.
11. Reporting Year – This is the tax year that includes the date the PO statements were furnished by the AP. The terminal partners of the AP use this date to determine their Reporting Year and they must file a Form 8978 with their Reporting Year return. The date the partnership furnished the Form 8986 statements to its partners is found on the Form 8985 completed by the AP. PTP’s use the same date to determine which tax year to report and pay their IU or if pushing out, they use the date on the 8985/8986 packages they issue.

## **Reports and Monitoring**

1. The BBA TE will pull from a variety of systems to create a monthly inventory report. Monthly, the TE will provide the report to the BBA Project Manager and Ogden BBA Operation Manager.

2. The TE will monitor any cases that file petitions for final court determinations on Ogden BBA Operation cases post-FPA and any that have recently filed a petition utilizing TL-CATS information.
3. The BBA TE's will monitor cases in suspense and keep them updated in a timely manner. BBA TE's will monitor the CEAS dashboard, mail and e-Fax for inventory that should be quickly assigned to BBA examiners.
4. BBA Team Managers will monitor the monthly inventory report for cases that are nearing critical deadlines and report on those monthly to the program manager and BBA project analyst. Any cases moved to the closing team should be verified closed on AIMS when reporting closures.
5. BBA examiners in the Ogden BBA Operation will monitor and update their case statuses for critical dates and processing barriers.
6. The monthly report created for the Ogden BBA Operation by the TE will contain a tab called Push-Out (PO). The EDD for all PO cases will be listed there and within 60 days after the EDD has elapsed, the TE will notify the team manager and begin completion checks on each ACN with an elapsed EDD.
  - If the package came through the BBA Portal/CEAS dashboard, the TE will review the Chain of Ownership Report on the BBA CEAS dashboard to determine if there are any packages that are outstanding. The report pulls data from forms submitted via the portal based on tracking numbers to populate the report.
  - Those accounts that have not submitted a PO package or paid an IU will be listed. e-Fax, and IDRS research must be performed by the BBA TE to determine if the taxpayer has submitted data before giving the case to the Revenue Agent to prepare for assessment.

## **Modification Request Processing**

A PR may choose to waive the modification submission period by filing a Form 8981 via the portal. If the case is assigned to the Ogden BBA Operation, the BBA examiner will review the form, countersign, and return a copy to the PR. The TE will input waiver date (MOD-WAIVER-DT) in AIMS to update the system to reflect the waiver countersignature date. (Input of a MOD-WAIVER-DT will set MOD-WAIVER-DT-CD "W".) The 6225(c)(7) date ends on the date the waiver is executed by the BBA examiner. The BBA examiner will then proceed to FPA issuance procedures. If the case is in TS the form will be sent to the assigned TSPC for resolution.

A PR may choose to file a Form 8984 to request extension of the modification submission period if they need additional time to prepare the request via the portal. The BBA examiner will review the number of additional days requested, countersign if appropriate, and return a copy to the PR. The TE will input the modification extension



date (MOD-EXTENSION-DT) and number of additional days requested on the Form 8984 (ADD-MOD-DAYS-CURRENT) in AIMS. The cumulative additional days (ADD-MOD-DAYS-CUM) will auto-populate. The 6225(c)(7) & 6235(a)(3) dates will be extended by this additional number of days. Input of this additional number of days will also result in a re-computation of the 6235(a)(2) date (if present). The case will be suspended until the extension date passes or a Form 8980 or additional Form 8984 is received.

Form 8980 is submitted by the PR or PR's POA via the portal and received by the Ogden BBA Operation via the CEAS dashboard. The TE will monitor the CEAS dashboard for portal submissions daily.

1. Upon receipt of a Form 8980, the TE will verify basic items on the form (such as Taxpayer ID Number, ACN, PR/PR's POA information, if appropriate attachments were received, etc.), create a BBA case file, update IDRS/CEAS Dashboard to indicate receipt of form (MOD-REQUEST-RECVD-DT), and contact appropriate parties from TS or Appeals as applicable, to obtain the audit file.
2. Upon receipt of the audit file, the TE will perform updates to systems as appropriate, verify form(s) (this includes appropriate attachments i.e., Forms 8982, 8983, 15028, etc.) are complete or note deficiencies, and will consult with BBA Team manager for assignment to the BBA examiner.

**Note:** If Form 8980 Item D - Request for Modification Pre-Approval Involving Modifications Relating to Partners of a Pass-Through Partner, is completed, this case will require expedited treatment and must be given to a BBA examiner immediately.

3. The TE will assign, update systems, and give the case to the BBA examiner to complete due diligence and make modification determination.
4. Upon receipt of the case file, the BBA examiner will review critical deadlines and case file for any deficiencies.
  - a. If forms or other items required to process Form 8980 for the modification type/types listed on the form are missing, incomplete, or need clarification, the BBA examiner will contact the PR/POA to obtain the items using Letter 5940. If the modification deadline is imminent, the BBA examiner may contact the PR/POA by phone if a phone number was provided.
  - b. If Item D of Form 8980 was completed, review embedded modifications. All decisions on PTP modification requests must be decided and communicated to the PTP before a decision on the AP modification requests can be made. Determine if additional time is needed to accomplish the embedded PTP modifications, discuss Form 8984 with the TP if more time is needed.

Once due diligence has been completed the BBA examiner will generally continue processing and complete the modification determination.

5. For all modification requests, the BBA examiner will utilize the IUA Calculator to perform each requested modification approval or denial, generate and reconcile the modified IU calculation, and generate and reconcile Form 15027, Parts I through III. The BBA examiner will use the IUA Calculator User Guide as a reference tool when working the case in the IUA Calculator. Next, the BBA examiner will prepare and mail a modification determination package which includes Forms 15027, 14726 and Letters 5975 and 937, if applicable for POA(s), that will detail the determination, any imputed underpayment/penalties/interest, if applicable, and provide next steps for the PR/PR's POA. The TE will update CEAS Dashboard to reflect the modification determination date (MOD-DETERMINATION-LTR-DT) and code (MOD-REQUEST-DECISION-CD).
6. If the PR/PR's POA disagrees with the modification determination, a pre-appeals conference with the team manager, BBA examiner and PR/PR's POA should be held. If agreement cannot be reached, the BBA examiner should prepare all information pertinent to the modification determination along with the objections provided by the PR/PR's POA and submit to Appeals. The objections must be in the form of a written protest. There must be at least 365 days remaining on the IRC 6235(a)(2) statute when the case is received in Appeals. Once Appeals makes and returns their decision on the disagreed modifications, proceed with next steps.
7. If the PR/PR's POA agrees with the modification determination, does not wish to push out, and signs the Form 15027 and Form 14726, the BBA examiner will review and countersign Form 15027 and Form 14726, and return an executed copy to the PR/PR's POA using Letter 5940, and will then prepare the case for closure by the closing team.  
  
**Note:** If there are Chapter 2/2A linkages present, the BBA examiner must prepare a closing package with appropriate items and submit to the Chapter 2/2A team prior to sending the case to the closing team. (See section "BBA Chapter 2/2A Campus Pass-through Function (CPF)")
8. If the PR/PR's POA agrees but wants to push out, disagrees, or does not respond to the determination letter, the BBA examiner will begin FPA issuance procedures. (The AP can't elect push out until the FPA is issued and the date is entered. The Form 8988 would be rejected by the portal in this situation.)

## **Final Partnership Adjustment (FPA)**

FPA shall be mailed no earlier than 270 days (unless a Form 8981 was submitted and countersigned to waive the modification period) after the date on which the NOPPA was mailed.

The FPA should be mailed to the last known address of the Partnership and the PR, even if the partnership ceases to exist.

1. A BBA Examiner will prepare the FPA Package. The FPA package includes:
  - Letter 5933, Notice of Final Partnership Adjustment - Partnership
  - Letter 5933-A, Notice of Final Partnership Adjustment - Partnership Representative
  - Form 15027, Partnership Summary of Approved Modifications and the Imputed Underpayments
  - Form 886-A(s), Summary Explanation of Adjustments (copies mailed with the NOPPA) (if modifications were made or Appeals changed the original amounts, Form 886 will need to be prepared to reflect this information)
  - Letter 937, Transmittal for Power of Attorney (if applicable)
2. Verification of Statute:
  - a. Determine time needed on the statute to send to Counsel. FPA deadline date should be at least 60 days out to send to Counsel. The AP statute may need to be extended with Form 872-M via Letter 907-M. See IRM 4.31.9.8.4.3 for issuance and processing instructions. This step may be needed prior to review of the package by Counsel.
  - b. If needed, the BBA examiner will complete and mail Letter 907-M and Form 872-M.
  - c. If statute allows enough time and Form 872-M is not necessary, the BBA examiner should continue with preparing the FPA package for Counsel review prior to issuance.
3. Sending FPA Package for Counsel review. Include the following items in the FPA Package to Counsel for review:
  - a. Form 15027.
  - b. Letter 5933/5933-A.
  - c. Form 886-A.
  - d. Include a copy of the penalty lead sheet (RGS section 300).
  - e. Appropriate administrative file items (See FPA Checklist).
  - f. Use cover memo template Sample FPA Request to Counsel.
4. Email appropriate Counsel person for BOD of case file with the items listed above and provide contact information in case there are questions regarding the case.
5. Mailing FPA package: upon receipt of package from Counsel review, the BBA examiner will make any corrections needed and provide package to the TE to complete certified mailing procedures, date the letter, update CEAS Dashboard to reflect the FPA issuance date (FPA-DT) and mail the package.
6. After the package has been mailed, the PR has a period of 45 days to submit a Form 8988 to elect to PO all or part of the imputed underpayment adjustments. If a Form 8988 is submitted late, the portal will reject the untimely submission. The

rejected form will be forwarded to the Ogden BBA Operation (if available) by the BBA eSubmit Help Desk, and a BBA Team TE will issue a Letter 5931 notifying the PR of the rejection. If a timely submission is received, the Ogden BBA Operation will take the following actions:

- a. The TE will verify all items have been completed, including verifying the PR/POA signature (in the case of items submitted via the portal, the signature will be a PIN and a typed name) and a schedule outlining the direct partner information is submitted before providing the case file to the BBA examiner to review and countersign the request.
  - b. The BBA examiner will review all items and countersign the request, if applicable and return to the TE.
  - c. The TE will input the PO election date (PUSH-OUT-ELECTION-DT) utilizing the received date, the push out election code (full or partial - PUSH-OUT-CD) and return a copy of the countersigned form to the PR with a Letter 5931. The TE will return the case to suspense unless a signed agreement (Form 15027) was also attached. In that situation the TE will continue processing as shown below.
7. The case will remain in suspense until one of the following occurs:
- a. The PR submits a signed Form 15027,
  - b. The FPA 90-day period passes without petition or agreement,
  - c. A petition with tax court is filed by the PR.

**Note:** If there are Chapter 2/2A linkages present, the BBA examiner must prepare a closing package with appropriate items and submit to the Chapter 2/2A team prior to sending the case to the closing team. (See section “BBA Chapter 2/2A Campus Pass-through Function (CPF)”).

8. The PR can agree to the FPA by signing Form 15027. The PR has 90-days to agree to the FPA. There are 2 types of agreement: Agreed with No PO and Agreed with PO.
- a. If Agreed with no PO, the BBA examiner will review and countersign the agreement, prepare the case for closing, and return the case to the TE. The TE will mail a copy of the countersigned agreement to the PR/POA using Letter 5940 and send the case to the closing team for final input and closure.
  - b. If Agreed with PO, the same steps occur, except the countersignature date will trigger the beginning of the 60-day period for the PR to submit their Form 8985 PO package containing Form 8986's for all affected partners. The case will not close until either the package is received, and no corrections are needed, or the 60-day period elapses without receipt of a package. In that case, the BBA examiner will prepare the case to receive an assessment at the AP level for the full amount of the adjustments not pushed out.
9. Once the 90-day period to sign the FPA has passed, the TE will review TL-CATS information to determine if a petition has been filed. If no petition has been filed, there are 2 types of FPA default case processing: Default with no PO and Default with PO.

- a. In a Default with no PO, the BBA examiner will prepare the case for closing and return to the TE who will send the case to the closing team for final input and closure.
- b. In a Default with PO, the last day for the PR to respond to the FPA must have passed and the same steps occur as above only after the expiration of the 60-day period for the PR to submit their Form 8985 PO package containing Form 8986's for all affected partners. The case will not close until either the package is received, and no corrections are needed, or the 60-day period elapses without receipt of a package. In that case, the BBA examiner will prepare the case to receive an assessment at the AP level for the full amount of the adjustments not pushed out.

10. If the PR filed a petition with tax court, the case cannot close until the court's entered decision becomes final. Dates and case progress can be monitored in the CEAS Dashboard (CASE-NUM-SCR (Docketed Case Number), Petition Date, TL-CATS Final Determination Date (FDD), TL-CATS Pushout Package Due Date, Corrected TL-CATS Pushout Package Due Date). Once the date that the court's decision became final is known and the case is returned from the court, the Ogden BBA Operation will then begin processing the case. There could be a PO in this type of closure as well and depending upon the final decision of the court, the case may close in the same manner as an agreed with PO or agreed with no push out as described above.

### **Issuance of Form 15057, Agreement to Rescind Notice of Final Partnership Adjustment (FPA)**

Rescission is rare. The IRS could initiate a rescission in case of any errors by either the PR or IRS. If the BBA examiner initiates the rescission a team manager must review and approve to move forward before contacting the PR.

1. Potential types of errors include but are not limited to the following:
  - a. Procedural, Substantive, Form content.
  - b. IU Computation.
  - c. Substantial Computational Error.
  - d. Civil Penalty Computational or type error.
2. The BBA examiner will determine if a statute extension is needed for the request, and if so, will prepare Form 872-M to include with the package for the PR, along with Letter 6247 with appropriate paragraphs for the situation.

**Note:** if there are at least ninety days remaining on the later of the IRC 6235(a)(1), 6235(a)(3) or 6235(a)(2) statute, a rescission may be initiated. If less than ninety days remain on the statute the notice will be rescinded only if the partnership executes a Form 872-M to extend the statute. The Form 872-M must be executed by both the PR and the IRS prior to rescission.

3. Once the package is complete, the team manager will review and sign off authorizing the rescission request.
4. The team manager should review the case file to determine if the assessment period has expired and, if so, consult with the BBA POC's and operations manager before signing.

**Receipt of a completed Form 15057, the BBA examiner will:**

1. Determine if Form 15057 was submitted timely:
  - a. If Form 15057 is NOT received timely or is invalid or incomplete:
    - Complete and mail Letter 6247 with appropriate paragraphs.
    - Update systems and continue to suspense until FPA petition period has expired.
  - b. If Form 15057 is received timely, is valid and complete:
    - Review all information and determine if the request should be allowed.
    - Consult with team manager, discuss case, and get team manager initials before countersignature.
    - Prepare Letter 6247 with appropriate paragraphs, countersign the Form 15057 and mail the package to PR/PR's POA.
    - The TE will update systems as appropriate and depending on circumstances of the rescission, take next steps to reissue FPA.

## **Push-Out (PO) Packages**

### **PO Package Due Dates**

The Final Determination Date (FDD) is the date needed to determine the due date for the AP's PO package.

The Final Determination Date (FDD) is determined based on the specific situation:

1. If there is no response from the PR within 90 days of FPA issuance: FDD is the Final Partnership Adjustment (FPA) issuance date + 90 Days (the FPA Defaults on the next day).
2. If the PR signs the Form 15027, the FDD is the agreement date (this is the date that the agreement in Form 15027 was countersigned).
3. If the partnership files a tax court petition, the FDD is the Final Court Decision Date (the date the tax court decision becomes final).
  - a. Not a date in CEAS.
  - b. Used to compute the TL-CATS Final Determination Date (FDD). (Final Court Decision Date + 90 days).

- c. Used to determine the Adjustment Year (the partnership taxable year in which the court decision is final).

#### PO Package Due Date AP

The PR must submit their PO package to their partners and the IRS by the FDD plus 60 days. (FDD + 60 Days) (In CEAS Dashboard as “Anticipated Push Out Package Due Date (Not Petitioned)” or “TL-CATS Pushout Package Due Date” if petitioned.)

#### PO Package or Payment Due Date for Pass-Through Partner (PTP)

Extended Due Date (EDD). The PTP must submit Forms 8986 to its partners and its push out package to the IRS or make payment of its calculated IU and submit Form 8985 to the IRS, no later than the EDD of the AP’s Adjustment Year return. The EDD is generally, six (6) months past the original due date for filing the AP return. This date is auto-populated in the CEAS Dashboard once the AP’s push out package is received (Extended Due Date (EDD) (Push Out Package Due Date - Pass Through Partner)).

**Example:** The AP has an FDD of 7/1/21. The EDD of the AP return becomes 9/15/22 (Original AP return due date for adjustment year 2021 + 6 months). This means any PTPs in the AP structure have until 9/15/22 to PO or pay their share of the IU.

#### **Corrected Package Due Dates:**

##### Corrected PO Package Due Date for the AP

If timely submitted, the PR is permitted 60 days to make corrections to its original package of Form 8985/Form 8986.

##### Corrected PO Package Due Date for PTP

If timely submitted, the PTP is permitted 60 days past the EDD to make corrections to its original package of Form 8985 and Form 8986.

#### **Form 8989 – Revocation of PO Election**

Form 8989 must be received within 60 days of FDD and prior to PO statements being submitted to the IRS and issued to the partners. If Form 8989 is not received timely Letter 5934 will be prepared and mailed to the PR. If Form 8989 is received timely:

1. The BBA examiner will review Form 8989, ensure each type of IU is checked, and if there is more than one specific IU, a Form 8989 must be completed for each specific IU.

2. The BBA examiner will ensure the PR or PR POA signature is correct and matches the current PR or POA for the PR. The signature will be a PIN and a typed name.
3. If Form 8989 is valid, the BBA examiner will countersign, and return to the TE for preparation of Letter 5934 and update of systems to reflect the revocation.
4. The TE will prepare and mail Letter 5934 with a copy of countersigned Form 8989.
5. The TE will input PO Revocation Date (PUSH-OUT-REVOCATION-DT) and update the PO code (PUSH-OUT-CD) in the CEAS Dashboard using the countersigned date from Form 8989.

### **Processing PO Packages or Payments**

1. The BBA Team TE will monitor the CEAS dashboard for AP and PTP PO packages submitted via the portal.
2. Upon receipt, the TE will locate the case file of the AP or the PTP specific case file, associate the package to the file, input the received date of the PO package (PUSH-OUT-PACKAGE-RECD-DT) in CEAS Dashboard, and provide the file to the BBA examiner.
3. For AP or PTP PO, the BBA examiner will compare the number of partners on Form 8988, line 5 to Forms 8986 which is noted on Form 8985, Part I, box C and utilize the chain of ownership report in the CEAS dashboard to determine if all items match up level by level as PTPs submit packages or payments.
4. For AP or PTP push out packages, the BBA examiner will prepare the case for closure as described in the FPA section of this IG. The TE will be responsible for inputting TC 971 AC 820 action code on the PTP adjustment year module prior to sending for closure.
5. If a PTP's Form 8985 indicates they made a payment rather than pushing out further, the BBA examiner will prepare a technical assistance request (TAR) and Form 3870, obtain the team manager signature on the documents, prepare the case file for closing and return to the TE.
6. The TE will update on AIMS, if applicable, and send the case to the closing team for all AP and PTP PO cases.



## Assessment and Closing

The BBA closing team will receive various items for input, closure, computation from the Ogden BBA Operation. The instructions for the closing team are broken out into categories.

If there is missing information, and the timeline is not imminent for input, reject the case back to the Ogden BBA Operation for correction or completion.

If the timeline for input is imminent, reach out electronically to the BBA examiner and/or their team manager for assistance needed to resolve the issues.

### **BBA Closing Package Processing:**

1. Ensure the RGS file (if applicable), BBA folder and field case file are received.
2. Enter the date the case is received by the closing team on Closing Lead Sheet.
3. Verify AIMS Status 69.
4. Verify timeframe for assessment from Closing Lead Sheet.
5. Verify closing instructions and type of closing have been completed on Closing Lead Sheet.
6. Verify required closing forms received are marked on Closing Lead Sheet.
7. Verify that a current BBA AIMS print is attached (first page and \*BBA PARTNERSHIP\* page -with BBA info.)
8. Check additional instructions on the Closing Lead Sheet for any penalties or special situations
  - a. In the case of a Ch 2/2A linkage, PICF code 2 or "H" freeze, the box should be checked on the closing lead sheet indicating such and the comments should indicate the BBA examiner has submitted the linkage closing package to the coordinator with a date.
  - b. If the H freeze is still present and more than 3 business days have elapsed from the date listed, contact the RA and the coordinator to determine timeframe for "H" freeze release. Then continue closing once the "H" freeze is released.
9. Continue review and completion of the electronic Form 5344 and utilize IDRS systems to assess and close the AIMS, perform document preparation to send the case to files, and close any controls.

## **Technical Assistance Requests (TAR)**

Technical Assistance Requests may be received for the following issues: (this list is not an all-inclusive list):

- Credit Transfers IRM 21.5.8
- Amended Returns IRM 21.7.4.4.2.9.3
- Erroneous Refunds IRM 21.4.5.4

The Ogden BBA Operation will need assistance from the closing team to input changes needed to taxpayer accounts discovered while working BBA cases. Depending on the type of assistance needed, the Ogden BBA Operation will prepare and submit the following items to the closing team to obtain the assistance:

1. BBA TAR Form – The BBA Examiner will prepare the form indicating the type of assistance needed, the information needed to complete the request, and any documents required to complete the request.
2. Form 3870 – If the BBA Examiner requires an adjustment to an account, they will complete the Form 3870 & BBA TAR.
  - Check to ensure Ogden BBA Operation completed lines 1 through 13 (Request and Reason for Adjustment) completed.

The Closing Tax Examiner will work the Form 3870 request as follows:

1. Complete requested actions per the BBA Examiner.
2. Complete line 15 through 31 (Assessment, Item, or Credit Adjustment Processing Information).
3. Make 2 copies of Form 3870 and the case file. The first copy is kept with the Closing Lead in the Tech/TAR book, the second copy is associated with the closing adjustment.
4. When the TAR is complete, the closing TE will email the Ogden BBA Operation Manager, cc RA and Closing Lead. Example:
  - Subject line: TAR Complete, NC, Last 4 TIN.
  - Body of email: TAR has been worked, TIN, MFT, Tax Period, Completion Date.

## **Interest Computations**

The Ogden BBA Operation needs interest computations at various times during the processing of BBA cases. They will prepare the TAR form and attach it to an email with the information applicable to the form.

Complete the interest calculation and return the form with the calculation to the BBA Examiner via email as soon as possible. See IRM 20.2.1.3.2 for Interest rate definitions.

### Completing an Interest Computation

To compute interest on Decision Modeling Inc. (DMI) software:

1. Import DMI from IDRS to pull all posted transactions from the MF Job Aid Importing from IDRS and MF.
2. Click on DMI Complex Interest Tab, then Single Module tab.
3. To add additional lines, click on the last posted TC, then Click the Green/+ button.
4. In new line field, Input the TC Code, Description will self-populate.
5. If applicable, Input the Interest Effective Date(s) in the Adj Start/End fields.
6. Input the balance due request date in DMI "Run To" field. If no request date is given run to 23c Date, which is figured by the "Input By" date on the BMF Cycle Chart.
7. Print the DMI report by clicking the "Module Options" then Click on Reports, View, 490 Activity Summary, Print.

## **Exhibit 1 PTE EFSO BBA Forms and Letters**

(Includes Chapter 2/2A and Ogden BBA Operation)

### Chapter 2/2A

- Form 886-A - Explanation of Items
- Form 886-S - Partners' Share of Income, Deduction and Credits
- Form 895 - Notice of Statute Expiration
- Form 2848 - Power of Attorney and Declaration of Representative
- Form 4605-A - Examination Changes - Partnerships, Fiduciaries, S Corporations, and interest Charge Domestic International Sales Corporations
- Form 14520 - PCS Linkage Deletion Request
- Form 14726 - Waiver of the Notice of Final Partnership Adjustment (FPA)
- Form 14792 - Partnership Examination Changes, Imputed Underpayment Computation and Partnership Level Determinations as to Penalties, Additions to Tax and Additional Amounts
- Form 15263 - Bipartisan Budget Act (BBA) Partnership Chapter 2/2A Relevant Partner Determination
- Form 15264 - Bipartisan Budget Act (BBA) Chapter 2/2A Linkage Check Sheet
- Form 15277 - AIMS Database Transfer Request Campus Pass-Through Function (CPF)
- Form 15027 - Partnership Summary of Approved Modifications and the Imputed Underpayments
- Letter 3458 - Notice of Potential Adjustment Affecting Taxes under Chapters 2 and 2A
- Letter 6099 - No Change Under Centralized Partnership Audit Regime – Partnership
- Letter 6099-A – No Change Under Centralized Partnership Audit Regime – Partnership Representative
- Letter 6099-B – BBA No Change – Partnership (Appeals Version)
- Letter 6099-D - BBA No Change - Partnership Representative (Appeals Version)

### Ogden BBA Operation

- Form 872-M - Consent to Extend the Time to Make Partnership Adjustments
- Form 7036 - Election under Section 1101(g)(4) of the Bipartisan Budget Act of 2015
- Form 976 - Claim for Deficiency Dividends Deductions by a Personal Holding Company, Regulated Investment Company, or Real Estate Investment Trust
- Form 2848 - Power of Attorney and Declaration of Representative
- Form 3870 - Request for Adjustment
- Form 5344 - Examination Closing Record
- Form 8927 - Determination Under Section 860(e)(4) by a Qualified Investment Entity
- Form 8978 - Partner's Additional Reporting Year Tax
- Form 8978 Schedule A - Partner's Additional Reporting Year Tax (Schedule of Adjustments)

- Form 8979 - Partnership Representative Revocation/Resignation and Designation
- Form 8980 - Partnership Request for Modification of Imputed Underpayments Under IRC Section 6225(c)
- Form 8981 - Waiver of the Period Under IRC Section 6231(b)(2)(A) and Expiration of the Period for Modification Submission Under IRC Section 6225(c)(7)
- Form 8982 - Affidavit for Partner Modification Amended Return Under IRC 6225(c)(2)(A) or Partner Alternative Procedure Under IRC 6225(c)(2)(B)
- Form 8983 - Certification of Partner Tax-Exempt Status for Modification Under IRC 6225(c)(3)
- Form 8984 - Extension of the Taxpayer Modification Submission Period Under IRC 6225(c)(7)
- Form 8985 - Pass-Through Statement -Transmittal/Partnership Adjustment Tracking Report (Required Under Sections 6226 and 6227)
- Form 8985-V - Tax Payment by a Pass-Through Partner
- Form 8986 - Partner's Share of Adjustment(s) to Partnership-Related Item(s) (Required under Sections 6226 and 6227)
- Form 8988 - Election for Alternative to Payment of the Imputed Underpayment - IRC Section 6226
- Form 8989 - Request to Revoke the Election for Alternative to Payment of the Imputed Underpayment
- Form 14726 - Waiver of the Notice of Final Partnership Adjustment (FPA)
- Form 14791 - Preliminary Partnership Examination Changes, Imputed Underpayment Computation and Partnership Level Determinations as to Penalties, Additions to Tax and Additional Amounts
- Form 14792 - Partnership Examination Changes, Imputed Underpayment Computation and Partnership Level Determinations as to Penalties, Additions to Tax and Additional Amounts
- Form 15027 - Partnership Summary of Approved Modifications and the Imputed Underpayments
- Form 15028 - Certification of Publicly Traded Partnership to Notify Specified Partners and Qualified Relevant Partners for Approved Modifications Under IRC 6225(c)(5)
- Form 15057 - Agreement to Rescind Notice of Final Partnership Adjustment
- Letter 907-M - Request to Extend Limitation Period to Make Partnership Adjustments
- Letter 1817-M - BBA Partnership - Regarding Form 872-M
- Letter 5931 - Response to Partnership IRC 6226 Election
- Letter 5933 - Notice of Final Partnership Adjustment - Partnership
- Letter 5933-A - Notice of Final Partnership Adjustment - Partnership Representative
- Letter 5934 - Revocation of IRC Section 6226 Election
- Letter 5939 - Modification Request Acknowledgement
- Letter 5940 - BBA Approved/Unapproved Document Transmittal

- Letter 5975 - Modification Determination
- Letter 6007 - Notice of No Partnership Representative in Effect
- Letter 6008 - Notice of Partnership Representative Selection
- Letter 6053 - Notice to Partnership of Partnership Representative Change
- Letter 6073 - Push-Out Package Acknowledgement (BBA Partnership)
- Letter 6247 - Final Partnership Adjustment Rescission