

INTERIM IRM PROCEDURAL UPDATE

DATE: 02/29/2012

NUMBER: WI-21-0212-0514

SUBJECT: Update Form 1065X Procedures

AFFECTED IRM(s)/SUBSECTION(s): 21.7.4

CHANGE(s):

IRM 21.7.4.4.2.9 – Changed the title of the subsection to, Duplicate Filing Conditions on Form 1065, and Form 1065X, *Amended Return or Administrative Adjustment Request (AAR)*. Also, updated information on new Form 1065X, Amended Return or Administrative Adjustment Request (AAR).

1. A duplicate filing condition occurs when more than one return posts to an account which already contains a return (TC 150). A TRNS 193 is generated and the returns are secured and routed to Accounts Management for processing. If the second return is not clearly marked that it is an amended/corrected/superseding return or if the amended return box on line G is not checked, ensure that the return is in fact an amended return and does not belong on a different EIN or tax period. If the duplicate/amended return was not received with the TRNS 193, follow the instructions in IRM 21.7.9.4.1.2, TRNS 193 Received Without Duplicate Return, to secure the return.
2. Beginning January 1, 2012, new Form 1065X, *Amended Return or Administrative Adjustment Request (AAR)*, is available for both Form 1065 and Form 1066 filers to amend their federal tax return. Form 1065X is available for use this year by partnerships and REMICs that file paper returns. Taxpayers may use new Form 1065X to amend prior years where the statute is open.
3. Form 1065X will not be available in the e-file system for at least a year and possibly much longer. Partnerships that are required to file electronically will use the old Form 1065 in the electronic filing system, mark the amended box, and attach an electronic Form 8082.
7. Partnerships and electing large partnerships that file amended returns on new Form 1065X, must be routed to Exam as Cat-A criteria if any one of the following conditions below are met:
8. Action required on the amended/corrected/superseding returns that meets the criteria in paragraph (6) or paragraph (7) directly above:

IRM 21.7.4.4.3.2 - Changed the title of the subsection to, Amended Forms 1066 and Form 1065X, *Amended Return or Administrative Adjustment Request (AAR)*.

Also, updated information on new Form 1065X, Amended Return or Administrative Adjustment Request (AAR).

2. Beginning January 1, 2012, new Form 1065X, *Amended Return or Administrative Adjustment Request (AAR)*, is available for both Form 1066 and Form 1065 filers to amend their federal tax return. Form 1065X is available for use this year by REMICs and partnerships that file paper returns. The 1065X will not be available in the e-file system for at least a year and possibly much longer. Taxpayers may use new Form 1065X to amend prior year returns where the statute is open.