Taxpayer Files Original Return
- For all tax years beginning 01/01/2018 and forward, partnerships are automatically BBA unless taxpayer meets the criteria and "Elects Out of BBA" on a timely filed return
- Partnership Representative (PR) is designated on the filed return and will have sole authority to act on behalf of the partnership

Return Selected For Examination
- Verification of PR by exam team

Examination
- Examination steps to complete the audit issues generally remain unchanged under BBA procedures

Notice of Preliminary Partnership Examination Changes

Notice of Proposed Partnership Adjustment (NOPPA)
- Final imputed underpayment (IU) is determined

Notice of final partnership adjustment (FPA)
- Modification requests may be submitted to reduce the IU amount shown on the NOPPA
- The partnership is responsible for providing all required information to the IRS for review and approval of the request

Taxpayer Can File an Appeal
- Partnership can not appeal an issue/matter more than once

Modification determination package
- Modification determination package

AAR
- If filed, must be filed prior to issuance of NAP

Issuance of NAP must be at least 30 days after date of L2205D

30 DAYS

Issuance of the NOPPA starts the 270 day modification request period

270 DAYS

45/90 DAYS

Issuance of FPA starts:
- 45 days to elect pushout
- 90 days to petition court

Issuance of the NOPPA starts the 270 day modification request period

Taxpayer Can File an Appeal

Partnership Representative (PR) is designated on the filed return and will have sole authority to act on behalf of the partnership

Partnership Representative (PR) is designated on the filed return and will have sole authority to act on behalf of the partnership

Partnership is no longer liable for the IU
- Partnership will provide statements to its partners, and the IRS, on what adjustments and amounts, are being pushed out

PAY OR PUSHOUT*

PAY

Closing Procedures

PUSHOUT*

*Pushout Responsibilities

** For information about mandatory registration and electronic filing of Post Audit forms, see https://www.irs.gov/BBAeSubmit