# FILING/AUDIT SELECTION

# **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

# AAR

 If filed, must be filed prior to issuance

## **Return Selected For Examination**

 Verification of PR by exam

### **AUDIT PROCESS**

### **Notice of Preliminary Partnership Examination Changes**

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

**Examination** 

# **Notice of Proposed Partnership**

 Final imputed underpayment (IU) is determined

**Adjustment (NOPPA)** 

# **POST AUDIT\*\***

# Modification

- 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

# **Final Partnership Adjustment (FPA) PARTNERSHIP PAY OR PUSHOUT\*** PAY

CLOSING

**PROCEDURES** 

# \*Pushout Responsibilities

- 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

of NAP

## 30 DAYS



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

# **270 DAYS**



**Taxpayer Can File** 

an Appeal

issue/matter more

 Partnership can not appeal an

than once

Issuance of the NOPPA starts the 270 day modification request period

# 45/90 DAYS



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

Notice of selection for examination

KPAYER NOTIFICATIONS

Notice of administrative proceeding (NAP) Letter 5893/5893A

Notice of preliminary partnership exam changes and IU (summary report package) Letter 5895 Form 14791/886A

BBA 30-day letter Letter 5891 Form 14791/886A partnership

Modification determination package Letter 5975 Form 15027

Notice of final partnership adjustment (FPA) Letter 5933/5933A Form 15027/886A

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



Notice of proposed adjustment (NOPPA) Letter 5892/5892A Form 14792/886A

