



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 forms, instructions, and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, unexpected issues sometimes arise, or legislation is passed, necessitating a change to a draft form. In addition, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have at least some changes before being officially released.

Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms), and may remain there even after the final release is posted at [IRS.gov/DownloadForms](https://www.irs.gov/DownloadForms). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

Almost every form and publication also has its own page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Publication 17 page is at [IRS.gov/Pub17](https://www.irs.gov/Pub17); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not in a Search box. Note that these are friendly shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive. 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)

▶ **Go to www.irs.gov/Form1065X for instructions and the latest information.**

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. If electronically filed, enter "e-filed." ▶ _____

Partnerships and electing large partnerships (ELPs), enter the number of Schedules K-1 being filed with this return _____.
REMICs, enter the number of Schedules Q being filed with this return _____.

Part I Check the appropriate box (Choose only 1. See instructions.)

For partnership tax years beginning **before** January 1, 2018 (unless electing into BBA)

- TEFRA AAR—go to Section 1 NonTEFRA—go to Section 1 ELPs/REMICs—go to Section 1

For partnership tax years beginning **after** December 31, 2017 (or that elected into BBA for tax years beginning after November 2, 2015 and before January 1, 2018)

- BBA AAR—go to Section 2 NonBBA (see instructions)—go to Part II

Partnership-Partner Amended Return Related to Modification of Another Partnership's Imputed Underpayment

- Partnership-Partner Amended Return (filed as part of modification of the imputed underpayment during a BBA audit)—go to Section 3

Section 1—TEFRA/NonTEFRA Determination (for partnership tax years beginning before January 1, 2018)

- 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 ▶ _____. Do not complete items B through D. Complete items E through G and then go to Part III.

You must determine if the partnership is subject to the rules for consolidated audit proceedings (TEFRA proceedings) under sections 6221 through 6234 (as in effect for tax years beginning before January 1, 2018). 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 answers to questions B and C are "Yes" and the answer to D is "No," then the partnership is not subject to TEFRA proceedings. 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

Go to Part II

Section 2—BBA AAR

- A** Is the partnership revoking the immediately preceding partnership representative (and/or designated individual, if applicable) and appointing a successor (including the designated individual, if applicable) at the same time that this AAR is being filed?
 Yes (Attach Form 8979.) No
- B** Do the adjustments on the AAR result in an imputed underpayment for the reviewed year?
 Yes (If "Yes," go to Question C.) No (If "No," go to Question D.)
- C** Is the partnership making an election under section 6227(b)(2) to have the adjustments taken into account by the reviewed year partners?
 Yes (If "Yes," go to Question D.) No (If "No," go to Question E.)
- D** The partnership is required to provide statements to the reviewed year partners containing the partners' share of the adjustments. By signing below, the partnership representative declares, under penalties of perjury, that all statements have been provided to the reviewed year partners as required by the instructions.

Partnership Representative (or Designated Individual, if applicable) _____

Date _____

- E** Is the partnership applying modifications to the imputed underpayment?
 Yes (If "Yes," attach Form 8980.) No

Go to Part II

Section 3—Partnership-partner amended return filed as part of modification of the imputed underpayment during a BBA audit. See instructions.

Audited partnership name _____

EIN of audited partnership _____ Reviewed year of audited partnership _____

Audit control number _____

Go to Part II

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

Part II Amended or Administrative Adjustment Request (AAR) Items for Partnerships Filing Form 1065 Only (ELPs and REMICs, use Part III)		(a) As originally reported on Schedule K or as previously adjusted	(b) Net change— increase or (decrease)— explain in Part V	(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		
	c Dividend equivalents	6c		
	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		
	Foreign gross income sourced at partnership level			
	d Section 951A category	16d		
	e Foreign branch category	16e		
	f Passive category	16f		
	g General category	16g		
	h Other (attach statement)	16h		
	i Deductions allocated and apportioned at partner level, interest expense	16i		
	j Deductions allocated and apportioned at partner level, other	16j		
	k Section 951A category	16k		
	l Foreign branch category	16l		
	m Passive category	16m		
n General category	16n			
o Other (attach statement)	16o			
p Total foreign taxes (check one) ▶ Paid <input type="checkbox"/> Accrued <input type="checkbox"/>	16p			
q Reduction in taxes available for credit (see instructions)	16q			
r Other foreign tax information (see instructions)	16r			
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: See instructions for when required.

Part III 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 V	(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 (as in effect November 1, 2015), the REMIC must furnish the amended Schedules Q to its residual interest holders. See instructions for details.

Part IV Imputed Underpayment Under the Centralized Partnership Audit Regime (see instructions)

1	Imputed underpayment	1	
2	Total amount due	2	
3	Total payment	3	
4	Balance due (subtract line 3 from line 2)	4	

Sign Here

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

Signature of current Partnership Representative (or Designated Individual, if applicable), LLC member, or Partner _____ Date _____ Title _____

Print/Type name of Partnership Representative _____

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 V **Explanations.** Enter the Part II or Part III line number before each item you are changing, and give a reason for the change. For partnerships, show the box number and code used to report the item on Schedule K-1. Show any computation in detail. Also, show how the imputed underpayment was calculated and how modifications were applied. If more space is needed, continue your explanations on additional pages.

DRAFT AS OF
August 28, 2018
DO NOT FILE