



Note: *The draft you are looking for begins on the next page.*

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. **Do not file draft forms** and do **not** rely on draft forms, instructions, and publications for filing. We do **not** release draft forms until we believe we have incorporated all changes (except when explicitly stated on this coversheet). However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions generally are subject to OMB approval before they can be officially released, so we post only drafts of them until they are approved. Drafts of instructions and publications usually have some changes before their final release.

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

Almost every form and publication has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Pub. 501 page is at [IRS.gov/Pub501](https://www.irs.gov/Pub501); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040/SR) 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 a Search box.

If you wish, you can submit comments to the IRS 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 and may not be able to consider many suggestions until the subsequent revision of the product.

If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

Partner's Additional Reporting Year Tax

Go to www.irs.gov/Form8978 for instructions and the latest information.

Name of partner(s)	Partner tax ID number
--------------------	-----------------------

Source of review year adjustments: BBA Audit AAR Filing

Part I Computation of Additional Reporting Year Tax (see instructions)

		(a) Tax Year Ended / /20	(b) Tax Year Ended / /20	(c) Tax Year Ended / /20	(d) Tax Year Ended / /20
1a Total income per original return or as previously adjusted	1a				
b Adjustments to income from Schedule A (Form 8978), line 2, columns (a) through (d)	1b				
2 Combine lines 1a and 1b and enter the corrected income. See instructions	2				
3a Total deductions per original return or as previously adjusted	3a				
b Adjustments to deductions from Schedule A (Form 8978), line 4, columns (a) through (d)	3b				
4 Combine lines 3a and 3b and enter the corrected deductions. See instructions	4				
5 Corrected taxable income. Subtract line 4 from line 2	5				
6 Income tax on line 5 (see instructions)	6				
7 Alternative minimum tax on line 5 (see instructions)	7				
8 Total corrected income tax. Add lines 6 and 7	8				
9a Total credits per original return or as previously adjusted	9a				
b Adjustments to credits from Schedule A (Form 8978), line 6, columns (a) through (d)	9b				
10 Combine lines 9a and 9b and enter the corrected credits. See instructions	10				
11 Total corrected income tax liability. Subtract line 10 from line 8	11				
12 Total income tax shown on original return or as previously adjusted	12				
13 Increase/Decrease to tax. Subtract line 12 from line 11, columns (a) through (d)	13				
14 Total increase/decrease to reporting year tax. Add line 13, columns (a) through (d). Enter here and on the appropriate line on your tax return	14				

Part II Penalties (see instructions)

15 Penalties	15				
16 Total penalties. Add line 15, columns (a) through (d)	16				

Part III Interest (see instructions)

17 Interest	17				
18 Total interest. Add line 17, columns (a) through (d)	18				