
T**Tax shelter:**Registration [27](#)**Tax-exempt income** [47](#)**Termination of partnership** [5](#)**Travel and entertainment** [25, 59](#)

U**Uniform capitalization rules** [22](#)**Unrealized receivables and inventory:**Sale of partnership interests [14](#)**Unrecaptured section 1250 gain** [37](#)**Unrelated business taxable income** [50](#)

W**When to file** [6](#)**Where to file** [7](#)**Who must file** [4](#)

**TREASURY/IRS
AND OMB USE
ONLY DRAFT
January 17, 2024**