



# Instructions for Form 8985 and Form 8985-V

(December 2019)

## Pass-Through Statement—Transmittal/Partnership Adjustment Tracking Report (Required Under Sections 6226 and 6227)

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Section references are to the Internal Revenue Code unless otherwise noted.

### Future Developments

For the latest information about developments related to Forms 8985 and 8985-V and their instructions, such as legislation enacted after they were published, go to [IRS.gov/Form8985](https://www.irs.gov/Form8985).

### What's New

The Bipartisan Budget Act of 2015 (BBA) created a centralized partnership audit regime which replaced the partnership audit procedures under the Tax Equity and

Fiscal Responsibility Act of 1982 (TEFRA). Form 8985 was created for partnerships to summarize and transmit Form 8986, Partner's Share of Adjustment(s) to Partnership-Related Item(s).

Form 8985-V was created to allow a pass-through partner to submit the tax payment for an imputed underpayment.

### Purpose of Form

Form 8985 is used to summarize and transmit Forms 8986, Partner's Share of Adjustment(s) to Partnership-Related Item(s), by an audited partnership, administrative adjustment request (AAR) partnership, or pass-through partner. Form 8985 is also used to report payment made and related calculations by a pass-through partner.

Form 8985-V is used by a pass-through partner to submit a tax payment related to a BBA exam or BBA AAR.

### Definitions

**AAR Partnership** is a BBA partnership (see below) which has filed an AAR under section 6227. For purposes of these instructions, AAR filers should assume that the term "audited partnership" includes AAR partnerships.

**AAR partnership's adjustment year** is the partnership tax year that includes the date the AAR was filed with the IRS.

**Affected partner** is a partner that held an interest in the pass-through partner entity at any time during the tax year of the pass-through partner to which the adjustments in the statement relate.

**Audited partnership**, for purposes of Form 8985, is a BBA partnership that made the election under section 6226 to have its partners report their share of adjustments to partnership-related items.

**Audited partnership's adjustment year** is the year that includes the date the court decision became final, if the partnership petitioned tax court. Otherwise, it is the year that includes the date the final partnership adjustment (FPA) letter was mailed, the AAR was made, or the FPA waiver was executed by the IRS.

**BBA AAR** is an administrative adjustment request filed by a BBA partnership.

**BBA partnership** is a partnership that is subject to the centralized partnership audit regime that was enacted into law by section 1101 of the Bipartisan Budget Act of 2015 (BBA).

**Designated individual (DI)** is the individual through whom an entity partnership representative acts.  
**Extended due date of the AAR partnership's adjustment year return** is, for purposes of Form 8985, the extended due date of the AAR partnership's adjustment year return regardless of whether the partnership is required to file a return for the adjustment year or timely filed a request for an extension.

**Extended due date of the audited partnership's adjustment year return** is, for purposes of Form 8985, the extended due date of the audited partnership's adjustment year return regardless of whether the partnership is required to file a return for the adjustment year or timely filed a request for an extension.

**Finally determined.** The partnership adjustment(s) become finally determined upon the expiration of the time to file a petition under section 6234 or, if a petition is filed under section 6234, the date when the court's decision becomes final.

**First affected year** is the partner's tax year that includes the end of the audited partnership's reviewed year(s). Each reviewed year of an audited partnership should have a corresponding first affected year for each partner.

**Imputed underpayment (IU)** is the amount determined under sections 6225, 6226, and 6227, and the regulations thereunder.

**Partnership representative (PR)** is the person designated by the partnership or by the IRS under section 6223 and the regulations thereunder to act on behalf of a BBA partnership.

**Pass-through partner** is a pass-through entity that holds an interest, either directly or indirectly, in a partnership. Pass-through entities include partnerships, S corporations, trusts, and decedents' estates. For purposes of Form 8985, a pass-through entity is not a wholly owned entity disregarded as separate from its owner for federal tax purposes or a trust that is wholly owned by only one person.

**Reporting year** is the partner's tax year(s) that includes the date the audited partnership furnished the Forms 8986, Partner's Share of Adjustment(s) to Partnership-Related Item(s), to its partners.

**Reviewed year** is the audited partnership's tax year to which the partnership adjustment(s) relates.

**Reviewed year adjustments** are adjustments originating from the partnership's reviewed year(s).

**Reviewed year partner** is any person that held an interest in the audited partnership at any time during the partnership's reviewed year.

## General Instructions

### Who Should Prepare Form 9885

The following persons or entities should prepare Form 9885.

- Audited partnerships that have made an election under section 6226.
- Direct or indirect pass-through partners that receive a Form 9886 related to an audited partnership, regardless of whether they furnish statements to their partners or choose to pay in lieu of furnishing statements to their partners.
- Partnerships that file an AAR under section 6227 and either elect to push out the resulting adjustments to their partners or have adjustments that do not result in an IU.
- Direct or indirect pass-through partners that receive a Form 9886 related to an AAR partnership.

### Who Must Sign Form 9885

If prepared by an audited partnership or an AAR partnership, Form 9885 should be signed by the authorized PR or DI for the reviewed tax year. If prepared by a pass-through partner, Form 9885 should be signed by an individual who has the authority to sign the partner's information return. If the pass-through partner is a BBA partnership, this should be signed by the pass-through partner's PR or DI for the reviewed year.

### Where To Submit Form 9885

Audited partnerships and pass-through partners submit Form 9885 to the IRS by fax at 888-981-6982, with or without Forms 9886, as applicable.

**Note.** Electronic submission of Form 9885 will be required in the near future. Until further notice, the form must be submitted by fax.

AAR partnerships that are electing to push out adjustments to their partners or have adjustments that do not result in an IU include Form 9885 with their AAR along with Forms 9886.

### Due Dates

**Audited partnerships.** An audited partnership that has made an election under section 6226 must submit Form 9885 and the related Forms 9886 to the IRS no later than 60 days after the date on which the partnership adjustments are finally determined. Failure to submit Forms 9886 by the due date results in the audited partnership being liable for the IU.

An audited partnership can submit corrected Forms 9885 and the related corrected Forms 9886 within 60 days of the due date for the initially submitted forms without IRS permission. If corrected statements need to be submitted after the 60-day correction period, the audited partnership must contact the IRS for permission to submit.

**AAR partnerships.** An AAR partnership that either elects to push out the resulting adjustments to its partners or has adjustments that do not result in an IU must include Form 9885 and the related Forms 9886 with its AAR.

**Pass-through partners.** Direct and indirect pass-through partners must submit Form 9885 by the extended due date of the audited partnership's adjustment year return (or the extended due date of the AAR partnership's adjustment year return). This date can be found in Part II, item F, of the Form 9886 that was received by the pass-through partner. Failure to submit by the due date may result in a penalty. A pass-through partner can submit a corrected Form 9885 and the related Forms 9886, if applicable, within 60 days of the due date for the initially submitted forms without IRS permission. If corrected Forms 9885 need to be submitted after the 60-day correction period, the audited partnership must contact the IRS for permission to submit.

### Pass-Through Partners That Make a Payment

If a pass-through partner receives a Form 9886 as a result of an audited partnership, it can take into account the adjustments reflected in the Form 9886 by paying the IU, including all applicable penalties and interest, and submitting Form 9885 by the extended due date of the audited partnership's adjustment year return. A pass-through partner that chooses to pay an IU should not issue related Forms 9886 to its partners, with one exception noted in the next paragraph, but should still complete Part IV of Form 9885.

If a pass-through partner receives a Form 9886 as a result of an AAR partnership, it can take into account the adjustments reflected in the Form 9886 by paying the IU, including all applicable penalties and interest, and submitting Form 9885 by the extended due date of the AAR partnership's adjustment year return. However, adjustments that do not result in an IU shown on the Form 9886 that are related to an AAR must be pushed out.

In Part III, item F, the appropriate box must be checked and payment information must be reflected. In Part V, include a statement or statements showing how the IU, penalties, and interest were figured. See below for how to figure these amounts.

**Pass-through partner's calculation of the IU.** If a pass-through partner chooses to make a payment rather than push out the adjustments to its partners, payment is figured in the same manner as an IU is figured under Regulations section 301.6225-1 by treating all the adjustments reflected on the Form 9886 received by the pass-through partner as partnership adjustments for the first affected year of the pass-through partner. Any modifications approved by the IRS with respect to an audited partnership involving partners of the pass-through partner (which are indirect partners of the audited partnership) should be taken into account in this calculation. Adjustments that do not result in an IU are taken into account by the pass-through partner in the tax year that includes the date of payment. However, adjustments that do not result in an IU shown on the Form 9886 that are related to an AAR must be pushed out. A detailed calculation must be included in Part V of the Form 9885 filed with the IRS. Pass-through partners of an AAR partnership cannot include modifications in the calculation.

**Pass-through partner's calculation of penalties and interest.** Pass-through partners that make a payment must figure and pay applicable penalties on the amounts due, treating such amounts as IUs for the pass-through partner's first affected year. To find out which penalties apply, pass-through partners should refer to the penalty sections of Part V of the Form 9886 that they received.

Pass-through partners that make a payment must pay interest on the IU (including all applicable penalties) as if the IU was due on the due date of the first affected year. Interest is figured from the due date of the pass-through partner's return for the first affected tax year and is compounded daily until it is paid. The interest on the penalties is also figured from the same due date unless the pass-through partner filed for an extension in the first affected year, in which case it should be figured from that date. The interest is figured at the underpayment rate under section 6621(a)(2), but substituting "five percentage points" for "three percentage points." Pass-through partners that are making a payment as part of an AAR should use the rate under section 6621(a)(2) without making this substitution.

**Example calculation of amount due, penalties, and interest by pass-through partner.** On October 12, 2023, MJ, an audited partnership, timely furnishes Forms 9886 to its partners and submits them to the IRS. The Forms 9886 reflect the partners' share of partnership adjustments as finally determined in the FPA it received from the IRS for reviewed year ending December 31, 2020. The Forms 9886 sent to partners M (an individual) and J (a partnership) each

reflect a partnership adjustment of \$100,000 to ordinary income. The statements also indicate that the substantial understatement penalty under section 6662(d) applies and no modifications were approved. The extended due date of MJ's 2023 return is September 15, 2024.

M takes into account her share of the adjustments reflected on the Form 9886 furnished by MJ on her reporting year 2023 individual tax return.

J's first affected year return was due on March 15, 2021. J did not file for an extension. Assume the short-term federal interest rate from March 15, 2021, to April 1, 2024, is 2.5%. J adds 5% to this rate to obtain 7.5% as its applicable interest rate which is compounded daily. Also assume that the highest income tax rate for a U.S. person as of December 31, 2020, is 37%. On April 1, 2024, J decides to account for the adjustments by paying an IU and submitting the Form 9885 to the IRS. J determines that because the additional tax exceeds the threshold amount in section 6662(d), the penalty must be included in its payment. On Form 9885, J checks box 1 in Part III, item F, figures an IU, and includes a statement with the calculation details in Part V. J figures the IU, related penalty, and interest from March 15, 2021, as shown in the following table.

### Example Calculation of Amount Due, Penalty, and Interest by Pass-Through Partner

Total adjustments net of modifications	\$100,000
Multiplied by highest income tax rate in effect on 12/31/2020	37%
Equals IU (additional tax)	\$37,000
Multiplied by penalty rate under section 6662	20%
Equals penalty on IU	\$7,400
Total IU and penalty	\$44,400
Interest at 7.5% from 03/15/2021 to 04/1/2024 on total IU and penalty	\$11,408
Total amount due	\$55,808

J makes a payment of \$55,808 electronically at IRS.gov and obtains a confirmation number which it enters in the space provided in Part III, item F, of Form 9885, along with the amount of additional tax, penalties, and interest. Since J has accounted for its share of the audit adjustments by making a payment and submitting Form 9885, it does not have to issue Forms 9886 to its partners.

**Payments by pass-through partners.** Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for payment options. If submitting a check or money order, use Form 9885-V. See the

instructions for Form 9885-V at the end of these instructions.

However you choose to pay, identify your payment by checking the appropriate box on Form 9885-V.

- Payment submitted by a pass-through partner due to an audited partnership should be identified as "BBA exam push out."
- Payment submitted by a pass-through partner due to an AAR partnership should be identified as "BBA AAR push out."

### Pass-Through Partners That Push Out Adjustments to Their Partners

If a pass-through partner pushes out the adjustment(s) to its partners, it must push out 100% of the adjustment(s). The appropriate box must be checked in Part III, item F, of Form 9885. It must also provide Forms 9886 to its partners and to the IRS by the extended due date of the audited partnership's (or AAR partnership's) adjustment year return. The push out package submitted to the IRS should include the summary Form 9885 and all related Forms 9886 that were provided to the partners. See the Instructions for Form 9886.

**Note.** The following apply to partnerships and pass-through partners submitting Form 9885 as part of an AAR.

- The audit control number and tracking number fields do not apply.
- Modifications should not be included in Part IV of Form 9885.

### Specific Instructions

**Original or corrected.** At the top of Form 9885, check the appropriate box to indicate if the form is an original or corrected. A corrected Form 9885 must be submitted if a corrected Form 9886 impacts the sum of the total adjustments of all Forms 9886. However, a corrected Form 9885 does not need to be submitted if a corrected Form 9886 does not impact the sum of the total adjustments of all Forms 9886.

**Incoming tracking number and Outgoing tracking number.** These fields are for future use and should be left blank until further notice.

**Audit control number.** Enter the audit control number that is provided on correspondence with the IRS. Pass-through partners can locate this number at the top of the Form 9886 they received. AAR partnerships, including pass-through partners of an AAR partnership, should leave this field blank.

### Part I—Information About Entity Submitting This Form

**Item A**—Indicate which entity is issuing this form by checking the appropriate box.  
**Item B**—Check the box that corresponds to the type of return normally filed by the

entity issuing this form. If Other, also indicate the type of return filed on the line provided.

**Item C**—Enter the number of Forms 9886 that are associated with only this Form 9885.

**Items D and E**—These fields are reserved for future use and should be left blank until further notice.

### Part II—Information About the Audited Partnership or the Partnership That Filed an AAR

**Item A**—On lines 1–6, enter the name and address of the partnership. In the state field, enter the two-letter abbreviation for the U.S. state or the full name of the foreign province. U.S. partnerships leave the country code field blank. Foreign partnerships enter the country code found at [Foreign Country Codes](#).

**Item B**—On lines 1–7, enter the name, address, city, state, ZIP code, and phone number of the PR. If the PR is an entity, provide the name, address, city, state, ZIP code, and phone number of the DI.

**Item C**—Enter the partnership's tax identification number.

**Item D**—Enter the tax year end date of the reviewed year of the partnership. Each reviewed year should have a separate Form 9885. This form must be completed for reviewed years that have adjustments related to an audit or an AAR.

**Item E**—Enter the partnership's adjustment year ending date.

**Item F**—Enter the extended due date of the partnership's adjustment year tax return, regardless of whether the partnership has filed for an extension. For AAR partnerships, this will be the extended due date of the tax year the AAR was filed.

**Item G**—Enter the date the partnership furnished the Forms 9886 to its partners.

### Part III—Information About the Pass-Through Partner Submitting This Form 9885

**Item A**—On lines 1–6, enter the pass-through partner's name and address. In the state field, enter the two-letter abbreviation for the U.S. state or the full name of the foreign province. U.S. partnerships leave the country code field blank. Foreign partnerships enter the country code found at [Foreign Country Codes](#).

**Item B**—Enter the pass-through partner's tax identification number.

**Item C**—Enter the pass-through partner's tax year end to which the adjustments relate.

**Item D**—Enter the name of the entity that issued the Form 9886 to the pass-through partner, if different from the audited partnership or AAR partnership in Part II.

**Item E**—Enter the tax identification number of the entity that issued the Form 9886 to the pass-through partner, if different from the audited partnership or AAR partnership in Part II.

**Item F**—Indicate if the pass-through partner is making a payment or issuing Forms 8986 to its partners by checking the appropriate box 1 or 2. If the pass-through partner is making a payment, a statement must be included in Part V with a detailed calculation of the IU plus any applicable penalties and interest. If paying electronically, check box 3 and enter the electronic payment confirmation number in the space provided. If paying by check or money order, check box 4 and enter the check number in the space provided.

## Signature

If the form is prepared by an audited partnership or an AAR partnership, the authorized PR or DI for the reviewed year should sign and date Form 8985. If the form is prepared by a pass-through partner, it should be signed and dated by an individual who has the authority to sign the tax return. If the pass-through partner is a BBA partnership, it should be signed by its PR for the reviewed year.

Any adjustments to balance sheet items (including changes to the type of a liability between recourse and non-recourse) made as a result of a BBA audit should be shown in a separate statement in Part V using a per-return, adjustment, and corrected amount format.

## Part IV—Partners' Total Reviewed Year Income, Gain, Loss, Deduction, Credits, and Other Items

**Note.** Adjustments that increase taxable income or decrease credits should be shown as positive numbers; adjustments that decrease taxable income or increase credits should be shown as negative numbers.

Part IV should include summary figures of the total amounts of the Forms 8986 that are related to this Form 8985. For audited partnerships and AAR partnerships, this part should include the sum of all adjustments included in the Forms 8986 sent to the partners. For pass-through partners, the amounts in this part should equal the amounts shown on the Form 8986 that was received by the pass-through partner. For columns (a)–(c), refer to the relevant Schedule K-1 and instructions. For each item that was adjusted, enter the following.

**Column (a), Line number**—The Schedule K-1 line number that was adjusted.

**Column (b), Line title**—The title of the Schedule K-1 item that was adjusted.

**Column (c), Code\***—If applicable, use the code letters listed in the Schedule K-1 instructions that correspond to the line number shown in column (a).

**Column (d), As reported**—Enter the original aggregate amount reported to the partners on their Schedules K-1 or as previously corrected by the partnership.

**Column (e), Check if statement in Part V**—Check the box in this column if the item shown in column (a) has a corresponding statement in Part V.

**Column (f), Reviewed year adjustments as finally determined**—Enter the total reviewed year adjustments corresponding to the line item in column (a).

**Column (g), Approved modifications**—Enter the total modifications approved by the IRS with respect to the item adjusted. Modifications related to the filing of an AAR should not be shown in this column.

**Column (h), Net (column (f) minus column (g))**—Enter the amount in column (f) less the amount in column (g). This is the reviewed year adjustments net of approved modifications.

**Loans and other items recharacterized as distributions to partners.** If a reviewed year adjustment has been made to change a partner loan or other item to a partner distribution, this adjustment should be reported with the column (a) line number that corresponds to the Schedule K-1 "Distributions" category and with column (c) code A for cash distributions if the partner received money and as a code C if the partner received property other than money.

### Disguised sale adjustments.

Distributions to a partner that were changed as part of an audit proceeding to disguised sale proceeds under section 707 should be reported with the column (a) line number that corresponds to the Schedule K-1, Other category, and with column (c) code DS. The partnership should also include a statement in Part V describing the asset that was sold, the proceeds, and the tax basis of the asset at the time of the contribution.

## Part IV—Applicable Penalties

The applicability of penalties is determined at the audited partnership or AAR partnership level. In the penalties section of Part IV, enter the penalty code sections, descriptions, rates, adjustment line numbers, and total adjustment amount to which the penalty applies.

## Part V—Statements

The purpose of this part is to provide additional space to add statements where needed. In general, if a statement was included to support the original Schedule K, the same statement should be shown here if any item on that statement changed as a result of the audit. This part can also be used by pass-through partners that choose to calculate and pay an IU, and for adjustments that do not have a corresponding K-1 line number.

**Column (a), Line no./code**—List the corresponding Part IV, column (a), Schedule K-1 line number and column (c)

code (if applicable) for each item for which a statement is included.

**Column (b), Statement**—Include a detailed explanation of the amount(s) or calculation(s) that correspond to the item in column (a).

Supporting schedules and statements should be in a format that shows the original amount, the net change, and the correct amount for each item listed in the statement. If any column (b) statements exceed the space allowable in one box, continue in the next box with the same information in column (a).

This Part V should also be used if a pass-through partner is choosing to figure and pay an IU. Pass-through partners that are choosing to pay an IU should enter "Part III F" in column (a) and a detailed calculation in column (b). For a change to liabilities enter "Part IV F" in the line number field of Part V of the Form 8985 (statements section) and attach a statement describing the original amounts reported, adjustments, and corrected aggregate liabilities. For a change to capital accounts enter "Part IV G" in Part V and attach a statement describing the aggregate original amounts reported, adjustments, and corrected amounts.

### Statements related to section 199A information.

**Note.** If the adjustments cannot be fully reflected in Part V, fax a separate statement to 888-981-6982.

Adjustments that increase or decrease section 199A information reported to partners must be shown in a separate statement for each trade or business. See below for an example of the information that should be included in Part V of the Form 8985. These figures should reflect the aggregate amount of section 199A items reported separately to the partners on Forms 8986. Section 199A dividends should only be included in the first 199A statement attached to the Form 8985. Each trade or business should indicate if it is a publicly traded partnership (PTP), aggregated, or specified service trade or business (SSTB). See the Instructions for Schedule K-1 (Form 1065) or the Instructions for Schedule K-1 (Form 1120-S).

If the partnership is a patron of a specified agricultural or horticultural cooperative, the partnership must also include a statement for each trade or business identifying the adjustment(s) to qualified items of income, gain, deduction, and loss and W-2 wages allocable to qualified payments. Any section 199A(g) deduction should only be included in the first 199A statement attached to the Form 8985.

**Example.** Assume partnership ABC has one trade or business that is an SSTB and is not a patron in a specified agricultural or horticultural cooperative. On its filed return, partnership ABC reported the items shown in Table 1 as a summary of all the section 199A related amounts generated by the partnership.

Assume the adjustments per audit increased ordinary income by \$20,000 and royalty income by \$10,000, and decreased other deductions by \$40,000. Assume that all of the adjustments are determined to be qualified items of income, gain, deduction, and loss at the partnership level. Partnership ABC should include in Part V of the Form 9985 the information shown in Table 2.

**Table 1. Example of Section 199A Related Amounts Generated by the Partnership**

<b>EIN:</b>	<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input checked="" type="checkbox"/> SSTB
<b>Summary of section 199A items:</b>	
QBI or qualified PTP items subject to partner-specific determinations:	
Ordinary business income (loss)	\$400,000
Rental income (loss)	\$20,000
Royalty income (loss)	
Section 1231 gain (loss)	\$100,000
Charitable contributions	\$40,000
Other deductions	\$160,000
W-2 wages	\$100,000
UBIA of qualified property	\$120,000
Section 199A dividends	\$10,000

**Table 2. Example of Part V of Form 9985**

<b>EIN:</b>	<b>As Reported</b>	<b>Net Adjustments</b>	<b>As Corrected</b>
<b>Summary of section 199A items:</b>	<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input checked="" type="checkbox"/> SSTB		<input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input checked="" type="checkbox"/> SSTB
QBI or qualified PTP items subject to partner-specific determinations:			
Ordinary business income (loss)	\$400,000	\$20,000	\$420,000
Rental income (loss)	\$20,000		\$20,000
Royalty income (loss)		\$10,000	\$10,000
Section 1231 gain (loss)	\$100,000		\$100,000
Charitable contributions	\$40,000		\$40,000
Other deductions	\$160,000	(\$40,000)	\$120,000
W-2 wages	\$100,000		\$100,000
UBIA of qualified property	\$120,000		\$120,000
Section 199A dividends	\$10,000		\$10,000

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## Instructions for Form 8985-V (Tax Payment by a Pass-Through Partner)

### Purpose of Form 8985-V

Form 8985-V should be attached to a check or money order submitted as payment made by a direct or indirect pass-through partner of an audited partnership or an AAR partnership.

### Specific Instructions for Form 8985-V

**Type of payment**—Check the appropriate box in the upper left of Form 8985-V to indicate the type of payment being made. This information can be found in Part I, item A, of Form 8985. If box 2 of Form 8985, Part I, item A, is checked, select “BBA exam push out.” If box 4 is checked, select “BBA AAR push out.”

**Payment due date**—Enter the date shown in the corresponding Form 8985, Part II, item F.

**Imputed underpayment, penalties, and interest**—Enter the amounts shown on the Form 8985, Part III, item F, for additional tax, penalties, and interest.

**Amount you are paying**—Enter the total that you are paying of the additional tax, penalties, and interest from Form 8985, Part III, item F.

**Name of pass-through partner**—Enter the name shown on Form 8985, Part III, item A.

**Pass-through partner’s applicable tax year ending date**—Enter the date shown on Form 8985, Part III, item C.

**Audit control number**—Enter the number, if any, shown at the top of Form 8985.

**Partner’s TIN**—Enter the partner’s tax identification number from Form 8985, Part III, item B.

**Type of return filed**—Check the box that corresponds to the box that is checked in Part I, item B, of Form 8985.

**Address, city, state, ZIP code, and foreign country**—Enter the information shown on Form 8985, Part III, item A.

**Partner’s representative**—Enter the name and phone number of the individual who signed Form 8985.

### Where To Submit Form 8985-V

Mail Form 8985-V along with your check or money order to:

Department of the Treasury  
Internal Revenue Service  
Ogden, UT 84201-0011

Checks and money orders should be made payable to “United States Treasury.”

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**Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for business taxpayers filing this form is approved under OMB control number 1545-0123 and is included in the estimates shown in the instructions for their business income tax return.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

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