

ID: CCA\_2021081816580943

UILC: 6226B.00-00

Number: **202139009**

Release Date: 10/1/2021

---

**From:** [REDACTED]

**Sent:** Wednesday, August 18, 2021 4:58:09 PM

**To:** [REDACTED]

**Cc:**

**Bcc:**

**Subject:** RE: Deadline, Push Out Statements By BBA Pass-Through Partners

The audited partnership has to furnish statements within 60 days of when the adjustments become finally determined. 301.6226-2(b). The pass through partner has until the extended due date of the audited partnership's adjustment year return to furnish statements (or pay the IU if they fail to furnish). See 6226(b)(4)(B), 301.6226-3(e)(3)(ii).