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From: [REDACTED]

Sent: Monday, December 6, 2021 3:36:40 PM

To: [REDACTED]

Cc:

Bcc:

Subject: RE: BBA 101 Question

There is no requirement to elect in. A partnership may elect in for any taxable year beginning after November 2, 2015 and before January 1, 2018 if we pick them up for audit or they file an AAR electing in. See 301.9100-22. TEFRA is only repealed for partnership taxable years beginning on or after January 1, 2018. So if the partnership doesn't elect in, it's TEFRA or non-TEFRA as it would have been if BBA didn't exist. BBA starts on January 1, 2018 but there is a limited ability to elect in early.

Jenni Black
Senior Counsel
CC:PA:07
Phone: (202) 317-5216