ID: CCA_2025120513511600 [Third Party Communication:

UILC: 6226.00-00, 6241.00-00, 9100.00-00 Date of Communication: Month DD, YYYY]

Number: **202634012**
Release Date: 8/21/2026

From: [redacted]
Sent: Friday, December 5, 2025 1:51:16 PM
To: [redacted]
Cc: [redacted]
Bcc:
Subject: RE: Request for Counsel Concurrence to deny BBA Push-out 9100 relief - regulatory deadline

Hey [redacted],

This question implicates two issues: 1) was the push-out package properly rejected; and 2) if the push-out package was properly rejected, is the taxpayer entitled to 9100 relief?

WAS PUSH-OUT PACKAGE PROPERLY REJECTED?

I believe the push-out package was properly rejected for two reasons. First, it was not submitted in the proper format. 301.6226-2(c) requires that Forms 8985 and 8986 be filed electronically, and 6241(10) gives the Secretary the authority to require that 6226 submissions be "furnished by magnetic media or in other machine-readable form." The Secretary exercised that authority by requiring that BBA audit forms be submitted "in their original, fillable PDF format. Do not print and scan them unless instructions say otherwise." See Electronic submission of forms by audited BBA partnerships and their pass-through partners | Internal Revenue Service. The push-out package violated 301.6226-2(c) because the Forms were outdated, and the push-out package violated 6241(10) because they were submitted in the wrong format.

Second, the failure to fill-out Part IV of the Forms 8986 in the submission ran afoul of 301.6226-2(e) requirements in 4 ways: 1) 301.6226-2(e)(1) (requiring the name and TIN of reviewed year partner; 2) 301.6226-2(e)(2) (requiring address of reviewed year partner); 3) 301.6226-2(e)(3) (requiring reviewed year partner's share of items as originally reported); and 4) 301.6226-2(e)(4) (requiring reviewed year partner's share of partnership adjustments).

IS TAXPAYER ENTITLED TO 9100 RELIEF?

I believe the taxpayer is not entitled to 9100 relief for 3 reasons. First, 9100 relief is not allowed when "elections that are expressly excepted from relief or where alternative relief is provided by a statute, a regulation published in the Federal Register, or a revenue ruling, revenue procedure, notice, or announcement published in the Internal Revenue Bulletin". 301.9100-1(d)(2). Treasury Reg. 301.6226-2(d)(3) provides this alternative relief in that the IRS may require the partnership to correct [errors in the push-out package] or to provide additional information", and "Failure by the partnership to correct an error or to provide information when required by the IRS may be treated by the IRS as a failure to properly furnish correct statements to partners and file the correct statements with the IRS as described in paragraphs (b) and (c) of this section or in §301.6226-3(e)(3)."

Second, even if alternative relief is not provided by statute/regulation/etc., taxpayer would struggle to meet the "reasonable action and good faith" requirements of 301.9100-3(b), because IRS record reflects that taxpayer knew his submission was rejected, but failed to request 9100 relief until .

Third, 9100 relief is limited to a 6-month extension pursuant to 301.9100(c). The push-out package was due by pursuant to 301.6226-2(b), which would only allow an extension until . I believe the 9100 relief request, which included updated push-out forms, was postmarked on , day past the 6 month extension period.

CONCLUSION:

I believe the IRS was within its authority to reject the push-out package, and 9100 relief is not available in this situation. However, I note that the 6226 regs do not provide a time by which a corrected statement must be received. Therefore, the IRS seems to have discretion to still accept further corrections.

Please let me know if you have any further questions/concerns.

-[redacted]