

Internal Revenue Service, Treasury

§ 301.6224(b)-1T

(ii) Who are indirect partners and who are not identified to the tax matters partner at least 30 days before the tax matters partner is required to provide the information,

(iii) Who are treated as partners solely by virtue of § 301.6231(a)(2)-1T,

(iv) Who are members of a notice group as of the date on which the tax matters partner takes that action or receives information with respect to that matter (see § 301.6223(b)-1T(c)(4) for the date on which a partner becomes a member of a notice group), or

(v) Who have already received information with respect to the action or matter from any other person.

(3) *Time for furnishing information.* The tax matters partner shall furnish information with respect to an action or other matter described in paragraph (b)(1) of this section within 30 days of taking the action or receiving information with respect to that matter.

[T.D. 8128, 52 FR 6785, Mar. 5, 1987]

§ 301.6223(h)-1T Responsibilities of pass-thru partner (temporary).

The pass-thru partner shall, within 30 days of receiving notice or any other information regarding a partnership proceeding from the Internal Revenue Service, the tax matters partner, or another pass-thru partner, forward a copy of that notice or information to the person or persons holding an interest through the pass-thru partner in the profits or losses of the partnership for the partnership taxable year to which the notice or information relates. In the case of a pass-thru partner which is a partnership within the meaning of section 6231(a)(1), the tax matters partner of such partnership shall forward copies of such notice or information to the partners of such partnership.

[T.D. 8128, 52 FR 6786, Mar. 5, 1987]

§ 301.6224(a)-1T Participation in administrative proceedings (temporary).

Every partner in the partnership, including an indirect partner, has the right to participate in any phase of administrative proceedings. However, except as provided in section 6223 and the regulations thereunder, neither the Service nor the tax matters partner is

required to provide notice of any proceeding to partners. Consequently, a partner who wishes, for example, to be present during a preliminary discussion between an examining agent and the tax matters partner should make special arrangements with the tax matters partner to obtain information as to the time and place of the discussion. The Service and the tax matters partner will determine the time and place for all administrative proceedings. Arrangements will generally not be changed merely for the convenience of another partner.

[T.D. 8128, 52 FR 6786, Mar. 5, 1987]

§ 301.6224(b)-1T Partner may waive rights (temporary).

(a) *In general.* A partner may at any time waive any right that that partner has or any restriction on action by the Service under subchapter C of chapter 63 of the Code.

(b) *Form and manner of making waiver.* The waiver described in paragraph (a) of this section shall be made by a written statement. If the Service furnishes a form to be used for this purpose, the partner may make the waiver by completing the form in accordance with the instructions accompanying that form. If such a form is not furnished, the statement shall—

(1) Be clearly identified as a waiver under section 6224(b),

(2) Identify the partner and the partnership by name, address, and taxpayer identification number,

(3) Specify the right or restriction being waived and the taxable year(s) to which the waiver applies,

(4) Be signed by the partner making the waiver, and

(5) Be filed with the service center with which the partnership return is filed. However, if the person filing the statement knows that the notice described in section 6223(a)(1) (beginning of an administrative proceeding) has already been mailed to the tax matters partner, the statement shall be filed with the Internal Revenue Service office that mailed such notice.

[T.D. 8128, 52 FR 6786, Mar. 5, 1987]