

**§ 301.6226(a)-1T Principal place of business of partnership (temporary).**

(a) *In general.* The principal place of business of a partnership for purposes of determining the appropriate district court in which a petition for a readjustment of partnership items may be filed is its principal place of business as of the date the petition is filed.

(b) *Example.* The provisions of paragraph (a) of this section may be illustrated by the following example:

*Example.* The principal place of business of partnership A on the day that the notice of the final partnership administrative adjustment was mailed to the tax matters partner of A was Cincinnati, Ohio. However, by the day on which a petition seeking judicial review of that adjustment was filed, A had moved its principal place of business to Louisville, Kentucky. For purposes of section 6226(a)(2), A's principal place of business is Louisville.

[T.D. 8128, 52 FR 6788, Mar. 5, 1987]

**§ 301.6226(b)-1T 5-percent group (temporary).**

All members of a 5-percent group shall join in filing any petition for judicial review. The designation of a partner as a representative of a notice group does not authorize that partner to file a petition for a readjustment of partnership items on behalf of the notice group.

[T.D. 8128, 52 FR 6788, Mar. 5, 1987]

**§ 301.6226(e)-1T Jurisdictional requirement for bringing an action in District Court or Claims Court (temporary).**

(a) *Amount to be deposited—(1) In general.* The jurisdictional amount that the filing partner (or, in the case of a petition filed by a 5-percent group, each member of the group) shall deposit is the amount by which the tax liability of the partner would be increased if the treatment of the partnership items on the partner's return were made consistent with the treatment of partnership items on the partnership return, as adjusted by the notice of final partnership administrative adjustment. The partner is not required to pay other outstanding liabilities in order to deposit a jurisdictional amount.

(2) *Example.* The provisions of paragraph (a)(1) of this section may be illustrated by the following example:

*Example.* A files a petition for readjustment of partnership items in the Claims Court. A's tax liability would be increased by \$4,000 if partnership items on his return were conformed to the partnership return, as adjusted by the notice of final partnership administrative adjustment. A has an unpaid liability of \$10,000 attributable to nonpartnership items. A is required to deposit only \$4,000 in order to satisfy the jurisdictional requirement.

(b) *Deposit taken into account in computing interest.* The amount deposited is treated as a payment of tax for purposes of chapter 67 (relating to interest). Thus, the period of deposit will be treated as a period of payment for purposes of determining the interest due on any overpayment or underpayment and computing any penalty under section 6653 (a)(2) or (b)(2).

(c) *Deposit generally not treated as payment of tax.* Except as provided in paragraph (b) of this section, an amount deposited under section 6226(e) shall not be treated as payment of tax. Thus, the Service may proceed against the depositor for a deficiency based on nonpartnership items without regard to this deposit.

(d) *Amount deposited may be applied against assessment.* If the restriction on assessment provided under section 6225(a) lapses with respect to a deficiency attributable to partnership items for a partnership taxable year while an amount is on deposit under section 6226(e) in connection with a petition relating to those items, the Service may apply the amount deposited against any such deficiency that is assessed.

[T.D. 8128, 52 FR 6788, Mar. 5, 1987]

**§ 301.6226(f)-1T Scope of judicial review (temporary).**

(a) *In general.* A court reviewing a notice of final partnership administrative adjustment has jurisdiction to determine all partnership items for the taxable year to which the notice relates and the proper allocation of such items among the partners. Thus, the review is not limited to the items adjusted in the notice.