

**§ 301.6227(b)-1T**

**26 CFR Ch. I (4-1-01 Edition)**

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

*Example.* The Service issues a notice of final partnership administrative adjustment with respect to Partnership ABC in which the only item adjusted is depreciation. A petition for judicial review of that notice is filed. During the judicial proceeding, a partner of ABC, in accordance with the applicable court rules, raises an issue relating to the treatment of intangible drilling costs. The court reviewing the notice has jurisdiction to determine the intangible drilling cost issue as well as the depreciation issue.

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

**§ 301.6227(b)-1T Administrative adjustment request by the tax matters partner on behalf of the partnership (temporary).**

(a) *In general.* A request for an administrative adjustment filed by the tax matters partner on behalf of the partnership shall be filed on the form prescribed by the Service for that purpose in accordance with the instructions accompanying that form. Except as otherwise provided in the instructions accompanying that form, the request shall be—

(1) Filed with the service center where the original partnership return was filed,

(2) Signed by the tax matters partner, and

(3) Accompanied by revised schedules showing the effects of the proposed changes on each partner and an explanation of the changes.

(b) *Denied request for treatment as a substituted return remains administrative adjustment request.* An administrative adjustment request filed by the tax matters partner on behalf of the partnership for which substituted return treatment is requested but not granted remains an administrative adjustment request. Thus, for example, the tax matters partner may file suit under section 6228(a) if the Service fails to take timely action on the request.

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

**§ 301.6227(c)-1T Administrative adjustment request filed on behalf of a partner (temporary).**

A request for an administrative adjustment on behalf of a partner shall be filed on the form prescribed by the

Service for that purpose in accordance with the instructions accompanying that form. Except as otherwise provided in the instructions accompanying that form, the request shall—

(a) Be filed in duplicate, the original copy filed with the partner's amended income tax return (on which the partner computes the amount by which the partner's tax liability should be adjusted if the request is granted) and the other copy filed with the service center where the partnership return is filed,

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

(c) Specify the partnership taxable year to which the administrative adjustment request applies,

(d) Relate only to partnership items, and

(e) Relate only to one partnership and one partnership taxable year.

[T.D. 8128, 52 FR 6788, Mar. 5, 1987; 52 FR 9296, Mar. 24, 1987]

**§ 301.6229(b)-1T Extension by agreement (temporary).**

Any partnership may authorize any person to extend the period described in section 6229(a) with respect to all partners by filing a statement to that effect with the service center with which the partnership return is filed. The statement shall—

(a) Provide that it is an authorization for a person other than the tax matters partner to extend the assessment period with respect to all partners,

(b) Identify the partnership and the person being authorized by name, address, and taxpayer identification number,

(c) Specify the partnership taxable year or years for which the authorization is effective, and

(d) Be signed by all persons who were general partners at any time during the year or years for which the authorization is effective.

[T.D. 8128, 52 FR 6789, Mar. 5, 1987]

**§ 301.6229(b)-2T Special rule with respect to debtors in Title 11 cases (temporary).**

(a) *In general.* Notwithstanding any other law or rule of law, if an agreement is entered into under section