

§ 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

Internal Revenue Service, Treasury

§ 301.6230(e)-1T

6229(b)(1)(B), and the agreement is signed by a person who would be the tax matters partner but for the fact that, at the time that the agreement is executed, the person is a debtor in a bankruptcy proceeding under Title 11 of the United States Code, such agreement shall be binding on all partners in the partnership unless the Service has been notified of the bankruptcy proceeding in accordance with paragraph (b) of this section.

(b) *Procedures for notifying the Service of a partner's bankruptcy proceeding.* (1) The Service shall be notified of the bankruptcy proceeding of the tax matters partner in accordance with the procedures set forth in § 301.6223(c)-1T.

(2) In addition to the information specified in § 301.6223(c)-1T, notification that a person is (or was) a debtor in a bankruptcy proceeding shall include the date the bankruptcy proceeding was filed, the name and address of the court in which the bankruptcy proceeding exists (or took place), the caption of the bankruptcy proceeding (including the docket number or other identification number used by the court), and the status of the proceeding as of the date of notification.

[T.D. 8808, 64 FR 3839, Jan. 26, 1999]

§ 301.6229(e)-1T Information with respect to unidentified partner (temporary).

A partner who is not properly identified on the partnership return (including an indirect partner) remains an unidentified partner for purposes of section 6229(e) until identifying information is furnished as provided in § 301.6223(c)-1T.

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

§ 301.6229(f)-1T Special rule for partial settlement agreements (temporary).

(a) *In general.* If a partner enters into a settlement agreement with the Service with respect to the treatment of some of the partnership items in dispute for a partnership taxable year, but other partnership items for such year remain in dispute, the period of limitations for assessing any tax attributable to the settled items shall be determined as if such agreement had not been entered into.

(b) *Other items remaining in dispute.* Pursuant to section 6226(c), a partner is a party to a partnership level judicial proceeding with respect to partnership items. When a partner settles partnership items, the settled partnership items convert to nonpartnership items under section 6231(b)(1)(C) and will not be subject to any future or pending partnership level proceeding pursuant to section 6226(d)(1). The remaining unsettled partnership items, however, will remain subject to determination under partnership level administrative and judicial procedures. Consequently, any remaining unsettled items will be deemed to remain in dispute. Thus, the period for assessing settled items will be governed by the period for assessing the remaining unsettled items.

[T.D. 8808, 64 FR 3839, Jan. 26, 1999]

§ 301.6230(b)-1T Request that correction not be made (temporary).

The request that a correction not be made under section 6230(b)(2) shall be in writing and shall—

(a) State that it is a request that a correction not be made under section 6230(b),

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

(c) Be signed by the partner filing the request, and

(d) Be filed with the Internal Revenue Service office that provided the notice of the correction of the error.

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

§ 301.6230(c)-1T Claim arising out of erroneous computation, etc. (temporary).

A claim for refund under section 6230(c) shall state the grounds for the claim and shall be filed with the service center with which the partner's return is filed.

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

§ 301.6230(e)-1T Tax matters partner required to furnish names (temporary).

(a) *In general.* If a notice of the beginning of an administrative proceeding is mailed to the tax matters partner with respect to any partnership taxable