

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