



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.31.13

AUGUST 29, 2025

EFFECTIVE DATE

(08-29-2025)

PURPOSE

- (1) This transmits new IRM 4.31.13, Pass-Through Entity Handbook, Centralized Partnership Audit Regime (BBA) Post Field Examination Procedures.

MATERIAL CHANGES

- (1) This is a new IRM based on Interim Guidance Memo (IGM) LB&I-04-0223-0001, Interim Guidance on Implementation of the Centralized Partnership Audit Regime (BBA) Exam Field Support Operation Procedures (EFSO), dated February 14, 2023, providing case processing guidance to Large Business & International (LB&I) Bipartisan Budget Act (BBA) Operations employees.
 - The IGM is separated into two IRMs. IRM 4.31.10 provides guidance on Centralized Partnership Audit Regime (BBA) Chapter 2/2A CPF Procedures. This IRM provides guidance on Ogden BBA Operations.
- (2) The following table summarizes Ogden BBA Operations' material changes:

Main IRM subsections	Summary of subsections
IRM 4.31.13.1 - Program Scope and Objectives	This new subsection provides information for Bi-partisan Budget Act (BBA) Operations employees within LB&I, Pass-Through Entity (PTE) Practice Area about BBA background, other stakeholders, roles and responsibilities, program and policy owners, authority, program controls and management, terms, and any related resources.
IRM 4.31.13.2 - Intake Procedures	Sources of BBA work. The IRM contains revised procedures from the IGM.
IRM 4.31.13.3 - Partnership Representatives (PR)	Reference to additional IRM resources on Partnership Representatives. The IRM contains revised procedures from the IGM.
IRM 4.31.13.4 - Power of Attorney (POA)	Reference to additional IRM resources on Power of Attorney. The IRM contains revised procedures from the IGM.
IRM 4.31.13.5 - Statute of Limitation of Making Assessment and Extension Form 872-M	References to additional IRM resources and procedures on Statute of Limitation and Extension Form 872. The IRM contains revised procedures from the IGM.
IRM 4.31.13.6 - Critical Deadlines	Provides critical deadline information to monitor and account for during BBA case processing. The IRM contains revised procedures from the IGM.

Main IRM subsections	Summary of subsections
IRM 4.31.13.7 - Reports and Monitoring	Procedures for monitoring and preparing reports for case inventories within the BBA program. The IRM contains revised procedures from the IGM.
IRM 4.31.13.8 - Modification Request Processing, Calculation and Determination Package	<p>A list of partnership modification forms and the purpose of each form with additional IRM references. The IRM contains revised procedures from the IGM such as:</p> <ul style="list-style-type: none"> a. Submitting partnership modification forms to the BBA program, b. Review and due diligence procedures, c. Approving or disapproving partnership modification forms, and d. Imputed underpayment calculator.
IRM 4.31.13.9 - Transferring Cases to and from Appeals	<p>This new subsection provides preparation procedures for transferring BBA cases to or from Appeals such as:</p> <ul style="list-style-type: none"> a. List of necessary forms and documents, b. Appeals modification request determination c. FPA package processing, and d. Other Appeals' actions and determinations.
IRM 4.31.13.10 - Notice of Final Partnership Adjustment (FPA)	Purpose and deadline for FPAs including procedures for preparing FPA letters to partnerships. The IRM contains revised procedures from the IGM.
IRM 4.31.13.11 - Pushout Procedures for Form 8988, Form 8985, Form 8986 and Form 8989	Procedures for processing and reviewing Form 8988, Form 8985, Form 8986, and Form 8989 received from audited partnerships. The IRM contains revised procedures from the IGM.
IRM 4.31.13.12 - Closing Team Procedures	Procedures for BBA closing team such as receipt and review of AP closing package, RGS and AMCLS/IAT case closure, disposal codes, BBA reason codes, and Form 3870. The IRM contains revised procedures from the IGM.

Main IRM subsections	Summary of subsections
IRM 4.31.13.13 - Special Situations	<p>This new subsection provides procedures for special situations that can be encountered by the field such as:</p> <ul style="list-style-type: none"> • Agreement to rescind FPA (Form 15057 • Receipt and review of Form 15057 • Undeliverable or unclaimed FPAs • Receipt and review of revocation of Push-Out election (Form 8989) • IRC 6232(f) assessments • BBA Chapter 2/2A • Modification requested <ul style="list-style-type: none"> • IRC 6603 deposits • Joint Committee • Whistleblower indicators

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EFFECT ON OTHER DOCUMENTS

This IRM incorporates IG Memo LB&I-04-0223-0001, Interim Guidance on Implementation of the Centralized Partnership Audit Regime (BBA) Exam Field Support Operation Procedures (EFSO), dated February 14, 2023.

AUDIENCE

LB&I BBA Operations Employees

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4.31.13

Centralized Partnership Audit Regime (BBA) Post Field Examination Procedures

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- 4.31.13-1 Form 5344
- 4.31.13-2 BBA Forms and Letters

4.31.13.1
(08-29-2025)
Program Scope and Objectives

- (1) **Purpose:** This IRM provides guidance to Large Business & International (LB&I) Bipartisan Budget Act (BBA) Operations employees on procedures, including the following:
 - Notice of Final Partnership Adjustment (FPA) case processing
 - Modification case processing
 - Push-Out case processing
 - Post-Appeals/Technical Services case processing
- (2) **Audience:** LB&I BBA Operations employees.
- (3) **Policy Owner:** LB&I Policy under the Strategy, Policy, and Governance office in the Assistant Deputy Commissioner Compliance Integration organization and the director, LB&I pass-through entities practice area.
- (4) **Program Owner:** BBA Operations under the deputy director, field support, pass-through entities practice area.
- (5) **Primary Stakeholders:** Employees in LB&I, SB/SE, and Appeals who work on partnership cases subject to the BBA centralized partnership audit regime (CPAR).
- (6) **Contact Information:** To recommend changes or to make any other suggestions to this IRM section, contact the IRM author or see SPDER's IMD Contacts list by referencing guidelines provided in IRM 1.11.6.5, Providing Feedback About an IRM Section - Outside of Clearance. A request or inquiry can also be made using the *LB&I Policy Gateway*.

4.31.13.1.1
(08-29-2025)
Background

- (1) This IRM implements procedures affecting BBA Operations employees conducting actions for post-field audit cases and other assigned workstreams.
- (2) The CPAR generally provides for determination of adjustments, assessment, and collection of tax attributable at the partnership level.
- (3) The BBA CPAR applies to Subtitle A, Chapter 1 only and will not apply to the other taxes as shown below:
 - Chapter 2, Tax on Self-Employment income – Self-Employment Contributions Act (SECA).
 - Chapter 2A, Unearned Income Medicare Contribution – Net Investment Income Tax (NIIT).
 - Chapter 3, Withholding of Tax on Nonresident Aliens and Foreign Corporations.
 - Chapter 4, Taxes to Enforce Reporting on Certain Foreign Accounts.

4.31.13.1.2
(08-29-2025)
Authority

- (1) Section 1101 of the Bipartisan Budget Act of 2015 (BBA) as amended by the Protecting Americans from Tax Hikes Act of 2015 (PATH Act) and sections 201 through 207 of the Tax Technical Corrections Act of 2018 (TTCA) repealed Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA) partnership procedures and electing large partnership provisions and replaced them with a new centralized partnership audit regime.
- (2) IRM 1.2.2.5.40, Delegation Order 4-52, Partnership Matters Under the Centralized Partnership Audit Regime.

4.31.13.1.3
(08-29-2025)

Roles and Responsibilities

- (1) The director, LB&I PTE practice area is responsible for the policies and procedures in this IRM section.
- (2) The deputy director, field support, PTE practice area has oversight of the BBA Operations program and policies and procedures in this IRM.
- (3) The program manager, BBA operations is responsible for providing program oversight and administration, per the procedures in this IRM. The program manager supervises team managers and staff.
- (4) The team managers are responsible for monitoring and overseeing inventory and program priorities. The team managers are responsible for critical date deadlines per the procedures in this IRM.
- (5) The revenue agents are responsible for making timely tax law determinations on assigned inventory, protecting statutes, and monitoring and prioritizing inventory management per the procedures in this IRM.
- (6) The tax examiners are responsible for timely processing of assigned inventory, supporting revenue agents, protecting statutes, and monitoring and prioritizing inventory management per the procedures in this IRM.

4.31.13.1.4
(08-29-2025)

Program Management and Review

- (1) Reports to monitor BBA Operations are derived from a variety of sources, including the BBA CEAS Dashboard, BBA team inventory reports, and operational reviews. These tools provide management with timely and reliable information to account for cases within the operation, and measure program effectiveness.

4.31.13.1.5
(08-29-2025)

Program Controls

- (1) All team managers and employees are responsible for inventory monitoring pursuant to this IRM.
- (2) Case assignments take into consideration BBA Operations program responsibilities and priorities.
- (3) Employee Integrated Data Retrieval System (IDRS) profiles segregate authority to adjust taxpayer accounts. Revenue agents do not have authority to make adjustments to taxpayer accounts. The tax examiners are responsible for making adjustments to taxpayer accounts based on the revenue agent's determinations and other workload assignments.

4.31.13.1.6
(08-29-2025)

Terms and Acronyms

- (1) The following table lists the commonly used terms:

Terms

Term	Definition
Adjustment Year	<p>The partnership taxable year when one of the following applies:</p> <ul style="list-style-type: none"> • The decision of a court becomes final in a proceeding brought under IRC 6234; • An administrative adjustment request (AAR) is filed under IRC 6227 or; • In any other case, a notice of final partnership adjustment is mailed under IRC 6231 or if a waiver is executed to waive the restrictions under IRC 6232(b) .

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Term	Definition
Adjustment Year Partners	Any person who held an interest in a partnership at any time during the adjustment year.
Alternative procedure to filing amended returns	The procedure under IRC 6225(c)(2)(B) whereby a relevant partner fulfills all the requirements under IRC 6225(c)(2), except the partner does not file an amended return.
BBA CEAS/CEAS Dashboard	Bipartisan Budget Act Correspondence Examination Automation Support dashboard.
BBA Ch 2/2A Coordinator	Acts as a liaison between the Campus Pass-through Function (CPF), field offices, Technical Services, Appeals and Counsel for BBA Ch 2/2A cases. They also provide technical support for the CPF.
BBA Online Form Submission Service portal (OFSS)	BBA Online Form Submission Service portal (OFSS)
Chapter 2	Tax on Self-Employment Income – Self-Employment Contributions Act (SECA).
Chapter 2A	Unearned Income Medicare Contribution – Net Investment Income Tax (NIIT).
CPF (Formerly CTF)	Campus Pass-through Function - the suspense unit for investor returns located in the Brookhaven and Ogden campuses. The two CPFs will obtain and control, through the Audit Information Management System (AIMS) and Pass-through Control System (PCS), any partner, shareholder or investor returns related to key cases within their jurisdiction. For details see IRM 4.31.3, Pass-Through Entity Handbook, TEFRA Examinations - CPF Procedures, and IRM 4.31.6, Pass-Through Entity Handbook, Investor Level Statute Control (ILSC) Pass-Through Examinations - CPF Procedures.
IUA Calculator	The internal application used by tax computation specialists (TCS) in Exam and Appeals, and revenue agents in the BBA Operations to perform the IUA calculation, modification approval and denial, the modified IUA calculation, and exam report preparation and generation (Form 14791, Form 14792, and Form 15027).
Modification Request	A source partnership's request for modification of an imputed underpayment (and/or adjustments that do not result in an imputed underpayment) reported in a NOPPA pursuant to IRC 6225(c) and applicable regulations. Form 8980 is used to make the request. Under IRC 6225(c)(7), a partnership has 270 calendar days from the mail date of the partnership's NOPPA to request modification. In the case of an AAR, a partnership may apply permitted modifications to an imputed underpayment reported in an AAR, and should attach Form 8980 to the AAR when filed.
Negative Adjustment	Any adjustment that is a decrease in an item of income (or treated as a decrease in an item of income); an increase in an item of credit; a decrease in an item of tax, penalty, addition to tax or additional amount for which the partnership is liable under Chapter 1; or a decrease to an imputed underpayment calculated by the partnership for the taxable year.

Term	Definition
Partnership Adjustment	Any adjustment to a partnership-related item (PRI) as defined in applicable Regulations and includes any portion of a partnership adjustment.
Partnership Representative	The partnership representative is identified when the taxpayer files their original return. The identity of the partnership representative is not transcribed in any IRS database. The field exam group is to determine if the PR is eligible. The PR can change. The field exam group should include properly executed Forms 8979 with the closing package if the PR resigns or the partnership revokes the PR or the partnership makes a PR designation in response to the IRS declaring the current PR designation is invalid. The PR can be an individual (IPR) or an entity (EPR). If the PR is an entity a designated individual (DI) must be appointed by the partnership along with the designation of the EPR. The DI can change due to resignation or revocation by the partnership. The field exam group should include properly executed Forms 8979 as discussed for the PR if the DI resigns or is revoked.
Partnership (or Pass-through Partner) Statute Expiration Date	Partnership (or Pass-through Partner) Statute Expiration Date (PSED) – IRC 6232(f)(6)(B) - Limitation on assessment. Except as otherwise provided in this subtitle, no assessment may be made (or proceeding in court begun without assessment) with respect to any partner with respect to an amount under paragraph (1) after the date which is 2 years after the date on which the Secretary provides the notice and demand referred to in paragraph (1) with respect to such amount.
Positive Adjustment	Any adjustment that is not a negative adjustment.
Push Out (PO) package	Form 8985 and Form(s) 8986 submitted by source partnerships or pass-through partners to push out the adjustments to its partners or investors.
Reviewed Year	The audited partnership's tax year to which the partnership adjustment(s) relates (i.e., the year under exam). For AAR, the reviewed year is the taxable year being adjusted.
Reviewed Year Partner	Any person who held an interest in a partnership at any time during the reviewed year.
Source Partnership	Also called audited partnership or AP. The partnership under examination or a partnership filing an AAR.
Tax Equity and Fiscal Responsibility Act of 1982	Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA) - The audit regime prior to BBA. Applicable partnerships were subject to TEFRA procedures by statute, or those excluded by statute could elect into TEFRA. Impacts partnership returns with tax years beginning September 3, 1982 until December 31, 2017.
Waiver of the Modification Submission Period	A partnership may request to waive the modification submission period by submitting Form 8981, Waiver of the Period Under IRC 6231(b)(2)(A) and Expiration of the Period for Modification Submissions Under IRC 6225(c)(7).

(2) The following table lists the commonly used acronyms:

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Acronyms

Acronym	Definition
AAR	Administrative adjustment request.
ACN	Audit Control Number - a unique 10-digit number systemically generated when the Notice of Administrative Proceeding (NAP) date is entered into Audit Information Management System (AIMS).
AIMS	Audit Information Management System.
AP	Audited Partnership - the partnership under examination also known as Source Partnership.
ATT AO	Appeals TEFRA/BBA Team Appeals Officer - the ATT AO acts as a liaison between Appeals and the Campus Pass-through Function (CPF) for TEFRA, linked Investor Level Statute Control (ILSC) cases, and BBA partnerships.
AY	Adjustment Year.
BOD	Business Operating Division.
BMF	Business Master File.
CEAS	Correspondence Examination Automation Support.
COO	Chain of Ownership.
DI	Designated Individual - required to be identified if the partnership representative (PR) is an entity.
EDD	Extended Due Date - the extended due date of the AP's adjustment year return.
EFSO	Exam Field Support Operations.
ERRF	Erroneous Refund – if a payment refunds before the adjustment is input, special procedures are followed to give the taxpayer (TP) time to return the payment without additional interest or penalty charges.
FDD	Final Determination Date - 90 days after FPA is issued, if not petitioned by the PR to tax court, or 90 days after the tax court's decision becomes final if the PR petitions the FPA in tax court.
FPA	Notice of Final Partnership Adjustment.
FY	Final Year.
IAT	Integrated Automation Technologies.
ICE	Initial Claim Evaluation.
ICM	Inventory Control Manager.
IDRS	Integrated Data Retrieval System.
ILSC	Investor Level Statute Control - pass-through entities or investors where the statute is controlled at the investor level and the entities are not subject to the TEFRA or BBA regime.

Acronym	Definition
IMF	Individual Master File.
IU/IUA	Imputed underpayment/imputed underpayment amount - an amount of tax based on the audit adjustments.
LF	Last Filed.
MFT	Master File Tax.
NAP	Notice of Administrative Proceeding.
NOPPA/PPA	Notice of Proposed Partnership Adjustment. It is also referred to as the PPA on systems such as AIMS and ERCS.
NRP	National Research Program.
OFSS	Online Form Submission Service portal
PICF	Partnership Investor Control File.
PCS	Pass-through Control System - a database used to establish electronic linkage between a pass-through entity and its underlying investors. The database is used to manage inventory, systemically generate notices, and control statutes.
PO	Push-Out - the election to have the reviewed year partners consider their share of the audit adjustments.
POC	Point of Contact.
PR/EPR/IPR	Partnership Representative/Entity Partnership Representative/Individual Partnership Representative. See Terms for additional explanation.
PRI	Partnership-Related Item.
PSED	Partnership (or Pass-through Partner) Statute Expiration Date (PSED). See Terms for additional explanation.
PTP	Pass-through partner - a pass-through entity that holds an interest in a partnership.
RGS	Report Generation Software.
RY	Reviewed Year.
SRA	Senior Revenue Agent.
TAR	Technical Assistance Request.
TCS	Tax Computation Specialist.
TS	Technical Services.
TSC	Technical Services Codes.
TSPC	Technical Services Pass-through Coordinator - acts as a liaison between the field group and the CPF for TEFRA, linked ILSC cases and BBA partnerships.
TEFRA	Tax Equity and Fiscal Responsibility Act of 1982.

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4.31.13.1.7
(08-29-2025)

Related Resources

- (1) See IRM 4.31.9, Centralized Partnership Audit Regime (BBA) Field Examination Procedures, for more information on field examination procedures, processes and guidelines to LB&I, SB/SE and Appeals employees who examine or work on partnership returns under BBA.
- (2) See IRM 25.6.23, Statute of Limitations, Examination Process-Assessment Statute of Limitations Controls.
- (3) See Exhibit 4.31.13-2, BBA Forms and Letters, for a list of BBA forms and letters.

4.31.13.2
(08-29-2025)

Intake Procedures

- (1) BBA Operations generally receives work from 3 sources:
 - BBA CEAS Dashboard
 - Examination file
 - Mail or e-Faxes
- (2) **BBA CEAS Dashboard** - The following table below lists sources of work that can be submitted through the OFSS portal by taxpayer and retrieved through the BBA CEAS Dashboard:

Form number	Form Title
Form 8980	Partnership Request for Modification of Imputed Underpayments Under IRC Section 6225(c)
Form 8981	Waiver of the Period Under IRC Section 6231(b)(2)(A) and Expiration of the Period for Modification Submissions Under IRC Section 6225(c)(7)
Form 8982	Affidavit for Partner Modification Amended Return Under IRC 6225(c)(2)(A) or Partner Alternative Procedure Under IRC 6225(c)(2)(B)
Form 8983	Certification of Partner Tax-Exempt Status for Modification Under IRC 6225(c)(3)
Form 8984	Extension of the Taxpayer Modification Submission Period Under Section 6225(c)(7)
Form 8985	Pass-Through Statement-Transmittal/Partnership Adjustment Tracking Report (Required Under Sections 6226 and 6227)
Form 8986	Partner's Share of Adjustment(s) to Partnership-Related Item(s) (Required under Sections 6226 and 6227)
Form 8988	Election for Alternative to Payment of the Imputed Underpayment - IRC Section 6226
Form 8989	Request to Revoke the Election for Alternative to Payment of the Imputed Underpayment
Form 14726	Waiver of the Notice of Final Partnership Adjustment (FPA)
Form 15027	Partnership Summary of Approved Modifications and the Imputed Underpayments

Form number	Form Title
Form 15028	Certification of Publicly Traded Partnership to Notify Specified Partners and Qualified Relevant Partners for Approved Modifications Under IRC 6225(c)(5)

Note: If any of these items are submitted via e-Fax, the team member must research the timeframes for the case to determine if there is enough time to reject the form back to the partnership representative (PR) or valid power of attorney (POA) for the PR to submit via the OFSS portal. If time remains, contact the PR/PR's POA via phone or Letter 5940, BBA Approved/Unapproved Document Transmittal, (or another letter as appropriate). If there is not enough time for the PR or PR's POA to re-submit, consult with team manager and senior revenue agent (SRA) to determine next steps. Form 15027 and Form 15028 can be submitted via OFSS portal, e-Fax or mail and should not be rejected back.

- (3) **Examination File** - The following table shows where the examination file comes from depending on the BOD:

If...	Then...
SBSE	Small Business Self Employed case files (PBC 2XX) are pulled from Report Generation Software (RGS) archives when transferred to the BBA Operations.
LB&I	Large Business & International case files (PBC 3XX) are created by BBA Operations in RGS. Inventory Management System (IMS) houses the field examination file.

Note: BBA Operations will work all LB&I PBC 3XX and SBSE PBC 2XX in RGS 59. National research program (NRP) with source code 9X will be worked in RGS 80.

- (4) **Mail/e-Faxes** – BBA mail inventory will be received through the e-Fax, internal mail, and external mail.

4.31.13.3
(08-29-2025)

Partnership Representative (PR)

- (1) Refer to IRM 4.31.9.7.6, Partnership Representative (PR).

Note: Consider consulting Counsel before you start the process of selecting a new PR.

- (2) Current valid PR must be verified. A change in PR may occur at any stage in the examination. To check PR designation, you can refer to any of the following documents in the case file:
- Form 1065, U.S. Return of Partnership Income, Schedule B Other Information
 - Letter 6007, Notice of No Partnership Representative in Effect
 - Letter 6007-A, Notice of No Partnership Representative in Effect (Appeals format)
 - Letter 6008, Notice of partnership Representative Selection

- Letter 6008-A, Notice of partnership Representative Selection (Appeals format)
- Letter 6053, Notice to Partnership Representative Change
- Letter 6053-A, Notice to Partnership Representative Change (Appeals format)
- Form 7036, Election under Section 1101(g)(4) of the Bipartisan Budget Act of 2015
- Form 8979, Partnership Representative Revocation, Designation, and Resignation
- Form 15262, Bipartisan Budget Act (BBA) Partnership Procedures Check Sheet
- Partnership Representative of Record Job Aid, refer to IRM 4.31.9.7.6(9), Partnership Representative (PR)

4.31.13.4 (1) Refer to IRM 4.31.9.7.10, Form 2848, Power of Attorney (POA).
(08-29-2025)

Power of Attorney (POA)

4.31.13.5 (1) Refer to IRM 4.31.9.8.4, Statute of Limitations (SOL) on Making Adjustments.
(08-29-2025)

Statute of Limitation for Making Adjustments and Extension Form 872-M (2) For general guidance, refer to IRM 25.6, Statute of Limitation Handbook.

4.31.13.5.1 (1) The following table shows the IRC sections for statutes of limitations:
(08-29-2025)

Statutes of Limitations

IRC Section	Description	Additional Information
IRC 6235(a)(1)	See IRM 4.31.9.8.4.1, Overview of IRC 6235(a).	<ul style="list-style-type: none"> • This date can be located on the AMDISA labeled "6235(a)(1)-DT (PPA DEADLINE)>".

IRC Section	Description	Additional Information
IRC 6235(a)(2)	270 days (plus the number of days of an approved extension) after the IRC 6225(c)(7) date.	<ul style="list-style-type: none"> • This may be the last date the FPA can be issued unless the IRC 6235(a)(1) or IRC 6235(a)(3) date is later. • This date is only applicable when a modification request has been submitted. • This date can be located on the AMDISA labeled "6235(a)(2)-DT>". • If a Form 8981 is filed and countersigned by the IRS, the IRC 6235(a)(2) date is recalculated to the counter-signature date plus 270 days.
IRC 6235(a)(3)	330 days (plus the number of days of an approved extension) after the date of the NOPPA/PPA issuance.	<ul style="list-style-type: none"> • This may be the last date the FPA can be issued unless the IRC 6235(a)(1) or 6235(a)(2) date is later. • This date can be located on the AMDISA labeled "6235(a)(3)-DT>".
IRC 6225(c)(7)	<ul style="list-style-type: none"> • 270 days after the date of the NOPPA issuance. • Is the deadline to submit modification request. 	<ul style="list-style-type: none"> • May be extended by using Form 8984, Extension of the Taxpayer Modification Submission Period Under Section 6225(c)(7). It must be received and countersigned before the expiration of IRC 6225(c)(7) date. • If a Form 8981 is received and countersigned by the IRS before a modification request has been submitted, then the rest of the modification submission period is waived. In that case, the IRS may issue the FPA earlier than IRC 6225(c)(7) date. • This date can be located on the AMDISA labeled "6225(c)(7)-DT>"

IRC Section	Description	Additional Information
IRC 6232(a)	Any imputed underpayment shall be assessed and collected in the same manner as if it were a tax imposed for the adjustment year.	<ul style="list-style-type: none"> Due to current IRS system limitations, imputed underpayment assessments will be posted to the reviewed year. Cross-referencing between the reviewed year and adjustment year will be posted to notate the assessment belongs to IRC 6232(a) year.
IRC 6501	The amount of any tax imposed shall be assessed within 3 years after the return was due or filed, whichever is later.	<ul style="list-style-type: none"> Form 8985, Pass-Through Statement-Transmittal/ Partnership Adjustment Tracking Report (Required under IRC 6226 and IRC 6227) is considered to be a tax return and a PTP's share of the IU must be assessed prior to the expiration of the statute of limitations under IRC 6501(a). If the PTP does not file a Form 8985, there is no statute of limitations to assess its portion of the IU.

Note: If the NOPPA has been issued, the ASER date will be updated to alpha code AE when the IRC 6235(a)(1) date is 90 days to expiration. This will ensure that AP does not erroneously appear on expired statute reports.

4.31.13.5.2
(08-29-2025)
Form 872-M Extension

(1) Refer to IRM 4.31.9.8.4.3, Form 872-M.

Note: IRM 4.31.9.8.4.3, paragraph (3) requires the team manager to countersign the Form 872-M received unless previous authority has been provided to the revenue agent.

4.31.13.6
(08-29-2025)
Critical Deadlines

(1) The following dates listed in the table below are critical deadlines and must be monitored and accounted for during BBA case processing. Only authorized personnel can input the dates on the IDRS/BBA CEAS Dashboard. For additional details on monitoring and reporting the critical deadlines refer to IRM 4.31.13.7, Reports and Monitoring.

Code	Description
MOD-WAIVER-DT	The date IRS approves (countersigns) a BBA partnership's request to either waive their right to modify the Imputed Underpayment (IU) amount or to waive any portion of the modification submission period using Form 8981 .
MOD-DETERMINATION-LTR-DT	Date the IRS mails the decision letter to approve (in full or part) or deny the partnership's request for modification.
FPA-DEADLINE-DT	The deadline for issuing an FPA is the later of the IRC 6235(a)(1) date, IRC 6235(a)(2) date (if a modification request was received), or the IRC 6235(a)(3) date.
FPA-DT	Date the IRS mails the FPA.
IU-ADJ-YR (Adjustment Year)	An audited partnership's AY is the tax period in which a final court decision is entered, the FPA was mailed, or the IRS countersigned an FPA waiver (Form 14726 or Form 14792). See IRC 6225(d)(2).
Adjustment year for an AAR that was not under Examination	The adjustment year is defined as the year in which the AAR is filed. Example: 201812 Partnership overstated expenses by \$1,000 and files an AAR in 202212. The adjustment year is 202212.
PUSH-OUT-ELECTION-DT	The date that IRS receives notification that the BBA Partnership invoked the IRC 6226 election to push out all or part of the final partnership adjustments to its reviewed year partners.
Final Court Decision Date	If a petition is filed, it is the date the final decision is made by the court.
Final Determination Date (FDD)	<ul style="list-style-type: none"> • If not petitioned, it is 90 days after the FPA is mailed. • If petitioned, it is the final court decision date plus 90 days.
PUSH-OUT-PACKAGE-RECD-DT	Date the Form 8985 or Form 8986 package (PO package) is received from an AP.
Extended Due Date (EDD)	The extended due date of the AAR or audited partnership's adjustment year return regardless of whether the partnership is required to file a return for the adjustment year or timely filed a request for an extension.

Code	Description
Reporting Year	The partner's tax year that includes the date the AAR or audited partnership furnished the Form 8986, Partner's Share of Adjustment(s) to Partnership-Related Item(s), to its partners.

4.31.13.7

(08-29-2025)

Reports and Monitoring

- (1) All BBA Operations employees are responsible for monitoring applicable inventory reports which may include data from AIMS, CEAS, and IDRS.
- (2) The AIMS/BBA CEAS Dashboard analyst and inventory control manager (ICM) will pull from AIMS, CEAS, and IDRS to create inventory reports.
- (3) The AIMS/BBA CEAS Dashboard analyst will monitor any cases that file petitions for final court determinations on cases post-FPA and any that have recently filed a petition utilizing Tax Litigation-Chief Counsel Automated Tracking System (TL-CATS) information.
- (4) The teams will update cases when documents or forms are received and monitor cases in suspense for critical dates. CEAS Dashboard, e-Fax, internal and external mail will be monitored for case related documents to be quickly assigned. The team managers will monitor the inventory report for cases that are nearing critical deadlines and report on those to the ICM during the scheduled inventory meetings.
- (5) All cases must have 60 days remaining on the statute of limitations to move the case to the closing team. If shorter than 60 days, the team processing the case will provide a brief description of the facts of the case to the closing team manager to work together to ensure timely closure. The ICM and team manager will verify the case is closed on AIMS when reporting closures.
- (6) Team members monitor their assigned cases for critical dates and processing barriers.
- (7) Partner information will be entered in the PTP inventory report for the applicable team. Once the 60-day period after the EDD has elapsed the team processing the case will be notified to begin completion checks.

4.31.13.8
(08-29-2025)

**Modification Request
Processing, Calculation
and Determination
Package**

- (1) The modification process is available to an audited partnership, if timely requested, to modify the imputed underpayment and/or adjustments that do not result in an imputed underpayment. Each form used in the modification process is listed below with a purpose of its use.

Form	Description
Form 8980, Partnership Request for Modification of Imputed Underpayments Under IRC Section 6225(c)	<p>The PR/DI may request to modify the partnership's imputed underpayment using Form 8980. Types of modification that can be filed:</p> <ul style="list-style-type: none"> • Amended return and alternative procedure of partners. • Tax-exempt partners and foreign partners exempt under IRC 501(a). • Modification of the applicable highest tax rates. • Passive activity losses of PTPs. • Modification of the number and composition of IUs. • Qualified investment entity partners. • Partner closing agreements. • Foreign partners: modification pursuant to tax treaty claims and statutory exemptions other than IRC 501(a). • Other modifications. • Under IRC 6225(c)(7), a partnership has 270 calendar days from the mail date of the partnership's NOPPA to request modification.
Form 8981, Waiver of the Period Under IRC Section 6231(b)(2)(A) and Expiration of the Period for Modification Submissions Under IRC Section 6225(c)(7)	<ul style="list-style-type: none"> • By signing Form 8981, the PR is electing to waive the remaining time period afforded by IRC 6225(c)(7) and move directly to FPA preparation or modification determination. • It is important to make sure that if a modification was filed, it is considered first before executing the Form 8981. Once the Form 8981 is accepted there can be no further modifications filed for AP tax year. • Refer to IRM 4.31.13.10.1, Receipt of Form 8981, Waiver of Period Under IRC Section 6231(b)(2)(A) and Expiration of the Period for Modification Submissions Under IRC Section 6225(c)(7), for more details. • Form 8981 can be filed at any time inside the 270-day window, before the (c)(7) date expires.

Form	Description
Form 8982, Affidavit for Partner Modification Amended Return Under IRC §6225(c)(2)(A) or Partner Alternative Procedure Under IRC§6225(c)(2)(B)	<ul style="list-style-type: none"> Form 8982 must be completed and signed by a relevant partner <ol style="list-style-type: none"> after the partner files the appropriate modification amended returns, or meets the requirements under the alternative procedure. Form 8982 must be submitted with the modification package. If the assessment to a partner's account includes Chapter 2 or 2A tax, coordinate with Chapter 2/2A coordinator in CPF to resolve partner PICF linkage.
Form 8983, Certification of Partner Tax-Exempt Status for Modification Under IRC 6225(c)(3)	<ul style="list-style-type: none"> Certification that a partner is a tax-exempt entity (IRC 168(h)(2)(A)) or foreign partner that is exempt from tax (IRC 501(a)). Form 8983 must be submitted with the modification package.
Form 8984, Extension of the Taxpayer Modification Submission Period Under Section 6225(c)(7)	<ul style="list-style-type: none"> Form 8984 is used to request an extension of the modification period under IRC 6225(c)(7). Form 8984 must be countersigned before the expiration of the IRC 6225(c)(7).
Form 15028, Certification of Publicly Traded Partnership to Notify Specified Partners and Qualified Relevant Partners for Approved Modifications Under IRC §6225(c)(5)	<ul style="list-style-type: none"> Form 15028 is used by a source partnership that is a publicly traded partnership requesting modification under IRC 6225(c)(5) to certify they will report to each specified partner or qualified relevant partners their respective amount of reduction to their suspended passive activity loss carryover. This requires IRS pre-approval.

- (2) The modification forms must be submitted electronically via the BBA Online Form Submission Service portal. The team member will review and solicit any corrections or additional information needed to conclude the partnership's request. Due diligence will be performed by the revenue agent to determine if a requested modification should be approved, partially approved, or disallowed.
- (3) The history sheet, modification pre-review checklist and the modification lead sheet will be used to document the actions taken.

Note: Generally, if the modification request is received within 5 days of the IRC 6225(c)(7) date, then the item must be worked as soon as possible; if more than 5 days, complete the pre-review within 3 business days of receipt.

4.31.13.8.1
(08-29-2025)

**Imputed Underpayment
Amount (IUA) Calculator**

- (1) The IUA calculator is the application used to prepare the modified imputed underpayment calculations performed by the revenue agent. It can be accessed from the BBA CEAS Dashboard. However, the IUA calculator is a separate web-based platform and tool. The IUA calculator automates the IU calculation and modified IU calculation, allows users to approve and disallow requested modifications, and populates and generates the BBA exam reports that are mailed to the taxpayer.
- (2) Upon accessing the IUA calculator, the user can search for an existing case based on the ACN or with the combination of the taxpayer identification number (TIN) and the tax year. Generally, the case will already exist in the IUA calculator once the case is transferred to the BBA Operations, and the audit adjustments will have been previously added to the IUA calculator.
- (3) For most cases, the user will access the case and begin reviewing the requested modifications that uploaded to the IUA calculator from the electronic submission and acceptance of a Form 8980. Prior to considering and taking any approval action on requested modification(s), the user must also review the audit adjustments previously input into the IUA calculator and the IU calculation per the Form 14792 issued to the partnership and PR.
- (4) In rare circumstances, the case may not be available in the IUA calculator. The revenue agent will complete the following actions before calculating the modified IU:
 1. Create a case in the IUA calculator
 2. Input the audit adjustment(s)
 3. Calculate the IU
 4. Generate Form 14791 and Form 14792
 5. Finalize Form 14792
 6. Ensure IUA calculation and adjustments reflect what was issued on Form 14792
 7. Input modification data
- (5) There are times when the team member has to manually add modifications requested to the IUA calculator. Wait to input manual modifications until after the modification submission period is over since any manually created modifications could be corrected by submission through OFSS portal.

4.31.13.8.2
(08-29-2025)

**Approval or Disapproval
of Requested
Modification**

- (1) Steps for approval or disapproval of a request for modification.
 1. Review the IU calculation.
 2. Activate the modifications tab, if not already activated.
 3. Review the partnership structure (Form 8980, Item C).
 4. Enter the approval or disallowance information for each requested modification.
 5. Calculate the modified IU, and review the modified IU calculation.
 6. Revise the adjustments that do not result in an IU (ATDNR) to account for any approved modifications of ATDNR.
 7. Revise the zero adjustments to account for any approved modifications of zero adjustments.
 8. Input penalty information into the IUA calculator for Form 15027 purposes.
 9. Input interest information into the IUA calculator for Form 15027 purposes.

10. Input other information note, if need.
11. Generate the Form 15027.
- (2) Letter 5975, Form 15027 and Form 14726 are issued to the PR to communicate the modification determination. The PR has 10 days from the issuance date of Letter 5975 to respond.
- (3) The PR or valid POA may sign and return both Form 15027 and Form 14726 to waive their right to FPA issuance and consent to the assessment and collection of the modified IU. Determine if the proper PR signed both documents, if the ACN, partnership year, and reviewed year are correct, and if there is anything missing or incomplete. Complete the following actions based upon the forms and information reviewed:

If ...	Then ...
The full copy of the Form 15027 is not received	<ul style="list-style-type: none"> • Contact the PR to e-Fax a full signed copy.
Both documents are completed and signed	<ul style="list-style-type: none"> • Countersign both forms with electronic signature. • This is an agreed closure type. Refer to IRM 4.31.13.11.
Information is missing or incomplete	<ul style="list-style-type: none"> • Do not countersign the forms. • Contact PR or POA to obtain corrected forms. • If corrected forms are not received, prepare Letter 5940 with cover page using selectable paragraph H and/or I explaining why form(s) were rejected and Letter 937, Transmittal for Power of Attorney (if applicable).

- (4) The PR may request an appeals conference if there is disagreement with the modification determination. See IRM 4.31.13.9.3.1, Modification Determination - Appeals Procedures.
- (5) If there is no response from the PR or POA by the response deadline, refer to IRM 4.31.13.10, Notice of Final Partnership Adjustment (FPA), for issuance of the FPA.

4.31.13.9 (08-29-2025) Transferring Cases To and From Appeals

- (1) When Appeals issues a NOPPA after Technical Services forwards a case for issue resolution, then Appeals will transfer the file to the BBA Operations.
- (2) The AIMS/BBA CEAS Dashboard analyst will assign to the team to suspense and complete processing. The AIMS status code will come as 6X.
- (3) The team member will follow applicable intake procedures:

1. Obtain the case file.
 2. Create history sheet and FPA lead sheet.
 3. Pull documents from Appeals File Exchange SharePoint and save to case files.
 4. Suspend the case. The case is in suspense for the 270-day ((c)(7) date) or extended period timeframe to wait for either Forms 8980, 14792 or 8981 to be received then proceed to appropriate step. (The case can be pulled 60 days prior to (c)(7) date expiring for FPA prep).
- (4) The team member will update the BBA Team 1XX inventory report and monitor for submission of various forms by the PR. If no forms are received by 60 days to the expiration of the 6225(c)(7) date, assign the case for FPA preparation.

4.31.13.9.1
(08-29-2025)

**Documents received
from Appeals**

- (1) In addition to the case documents within the case file, Appeals will upload the following NOPPA package to the Appeals file exchange on the BBA Share-Point:
- NOPPA (Form 14792, Partnership Examination Changes, Imputed Underpayment Computation and Partnership Level Determinations as to Penalties, Additions to Tax and Additional Amounts or Form 14792-A, Agreement as to Partnership-Related Items and Partnership-Level Determinations as to Penalties, Additions to Tax, and Additional Amounts) from Appeals.
 - Form 5402, Appeals Transmittal and Case Memo i.e., cover letter.
 - Schedule of Adjustments (SOA).
 - Appeals Case Memo (ACM).
 - Form 886-A, Explanation of Items.
 - Form 8979, Partnership Representative Revocation/Resignation and Designation, if applicable.
 - Form 872-M, Consent to Extend the Time to Make Partnership Adjustments, if applicable.
 - Form 2848, Power of Attorney and Declaration of Representative, can be attached to Form 1065, if applicable.
 - Letter 5892, BBA Partnership Notice of Proposed Adjustment.
 - Letter 5892-A, BBA Notice of Proposed Partnership Adjustment - Partnership Representative.
 - Letter 937, Transmittal for Power of Attorney, if applicable.
- (2) If there is a PICF code 2 or an H freeze code, indicating BBA Chapter 2/2A PCS linkage, then certain forms must be provided by Appeals. If the forms are not included, contact Appeals to obtain them. The required forms are:
- Form 15372, Bipartisan Budget Act (BBA) Chapter 2/2A Revenue Agent Report (RAR) Package Check Sheet.
 - Form 4605-A, Examination Changes - Partnerships, Fiduciaries, S Corporations, and interest Charge Domestic International Sales Corporations.
 - Form 886-S, Partners' Share of Income, Deduction and Credits.
 - Form 886-A, Explanation of Items with workpapers.
 - Form 2848, Power of Attorney and Declaration of Representative, specific to BBA Chapter 2/2A issues (if applicable).
- (3) Tax examiner is responsible for removing the documents from the Appeals file exchange and uploading them to case file.

4.31.13.9.2
(08-29-2025)

**Form 8980, Form 8981
and Form 14792/14792-A**

- (1) If the Form 8980, Partnership Request for Modification of Imputed Underpayments Under IRC Section 6225(c) or Form 8981, Waiver of the Period Under IRC Section 6231(b)(2)(A) and Expiration of the Period for Modification Submissions Under IRC Section 6225(c)(7) are received from the PR or DI after Appeals issued the NOPPA, refer to IRM 4.31.13.8, Modification Request Processing, Calculation and Determination Package, for Modification instructions.
- (2) The modification lead sheet is used to document actions taken.
- (3) Form 14792-A is a form issued by Appeals to document agreement on settled items. The signing of a Form 14792-A does not waive the right to modification or FPA issuance.
- (4) The NOPPA package issued by Appeals will include the Form 14792 detailing the adjustments as determined in the appeals conference. If Form 14792 is received and signed by the PR/DI, refer to IRM 4.31.13.9.3, Intake and Due Diligence of the Form 14792, for agreed procedures.
- (5) If no signed Form 14792 is received and no Form 8980 is timely filed, the case will continue to FPA preparation. If applicable, refer to IRM 4.31.13.10, Final Partnership Adjustment (FPA).

4.31.13.9.3
(08-29-2025)

**Intake and Due Diligence
of the Form 14792**

- (1) The tax examiner is responsible for the initial verification of timeliness and completeness of the Form 14792 received by mail or e-Fax. The tax examiner will notate IRS received date and verify PR of record against signature. The case will be then assigned for due diligence. The case should be worked within 2 business days of receipt. If 2 business days is not met, notify the team manager of why and document the history sheet.
- (2) The revenue agent is responsible for performing due diligence checks on the signed Form 14792 and must complete the following actions:
 - a. Review Form 14792. If Appeals altered any numbers, ensure the correct version has a valid signature from the PR/DI/POA.
 - b. Complete closing lead sheet and Form 5344.
 - c. Prepare Letter 5940 with cover page using selectable paragraph F and Letter 937 (if applicable).
- (3) The tax examiner will prepare the case for closing by completing the following actions:
 - a. Update ASED to alpha code AE if applicable.
 - b. Print and mail the appropriate copies of applicable letter(s) (Letter 5940 and/or Letter 937) with cover page and countersigned form.
 - c. Update AIMS status code to 69 using BBA CEAS Dashboard.
 - d. Update BBA Team 1XX inventory report and move from active tab to closed tab.
 - e. Email BBA Closing Team 104 and cc the BBA team manager, AIMS/BBA CEAS Dashboard analyst and ICM of the closure.

4.31.13.9.3.1
(08-29-2025)

**Modification
Determination - Appeals
Procedures**

- (1) The PR has 10 days from the issuance date of Letter 5975, Modification Determination, to respond. Perform the following steps depending on how the PR responds to Letter 5975:

If ...	Then ...
The PR does not agree	Determine the reasons for disagreement and attempt to resolve.
An agreement cannot be reached	Offer and schedule a pre-Appeals conference with the team manager, revenue agent, and PR.

- (2) The team member will ensure that the Appeals request only includes disagreements with modification determination before scheduling the pre-Appeals conference. The adjustment to PRIs cannot be appealed at this stage.
- (3) Process for holding a pre-Appeals conference:
1. The team manager and revenue agent that completed Form 15027, Modification Determination will be required to attend. Only the modifications requested on Form 8980, Partnership Request for Modification of Imputed Underpayments Under IRC 6225(c) and the Form 15027 can be discussed at this conference.
 2. Attach a log of discussions including the issues the PR raises, the counter arguments, and final decision to modification lead sheet.
 3. After modification conference, if any changes to modifications are necessary, use the IUA Calculator to make revisions to the modification disallowances and recalculate the modified IU. Use the same procedures as listed in IRM 4.31.13.8.2, Approval or Disapproval of Requested Modification. Prepare and issue a revised Form 15027 and Letter 5975 with a cover page.
 4. If the PR still does not agree with the modification decision and wants to go to Appeals, **do not issue FPA**.
 5. Check the IRC 6235(a)(2) statute date and perform the following steps as shown in the table below in Figure 4.31.13-1 depending on how much statute is left on the case:

If ...	Then ...
Date is equal to or greater than 1 year	Prepare the case to go to Appeals and verify the following documents are available: <ul style="list-style-type: none"> • Modified IUA calculator documents/database. • Form 8980 and applicable attachment(s) from the PR package. • Record of pre-appeals conference, attempts to resolve, PR issues with the modification, BBA Team Manager & RA justifications for modifications changes, etc. Include all PR arguments. • Copy of 872-M (if applicable).

If ...	Then ...
Date is less than 1 year	Prepare applicable letters and Form 872-M, explain the need for at least 1 year on the statute to go to Appeals, and issue to the PR for signature.
PR agrees to extend statute to go to Appeals by signing Form 872-M	Follow procedures per IRM 4.31.9.8.4.3, Form 872-M, for countersignature and update statute.
PR will not extend statute to go to Appeals	Follow IRM 4.31.13.10, Notice of Final Partnership Adjustment (FPA), to issue FPA.

Figure 4.31.13-1

(4) The tax examiner will complete the following:

1. Once Form 872-M is countersigned or if there is at least 12 months remaining on the statute, ensure all applicable documents are available in the case file.
2. Send protest and case to Appeals.
3. Monitor case until returned by Appeals then assign the case to continue processing based on Appeals' decision.

Note: If the FPA deadline is imminent, Appeals will be responsible for issuing the FPA before returning the case to the BBA team for suspense.

4.31.13.9.3.2
(08-29-2025)
FPA Package Post Appeals

- (1) If Appeals changes the modification determination, Appeals will be responsible for preparation of the FPA package (if applicable), and then send the entire package back to the BBA Operations for FPA issuance and suspense or closure if agreed.
- (2) The case cannot be sent to Appeals until 60 days after the FPA has been issued to allow the PR time to elect pushout under IRC 6226.
- (3) If Form 8988 is received within 45 days of the FPA issuance, refer to IRM 4.31.13.11, Pushout Procedures for Form 8988, Form 8985/8986 and Form 8989, for further guidance on push outs.
- (4) The AIMS/BBA CEAS Dashboard analyst monitors for tax court filings for 90 days and will notify the team if a case needs to be sent to Appeals because a petition has been filed.

4.31.13.9.3.3
(08-29-2025)
Court Decision Made, Case Sent from Appeals

- (1) When the final court decision is made, the case will come to the BBA Operations, then the AIMS/BBA CEAS Dashboard analyst will notify the appropriate team of assignment.
- (2) The case is worked as an agreed with or without PO per IRM 4.31.13.11, Pushout Procedures for Form 8988, Form 8985/8986 and Form 8989. Any BBA Chapter 2/2A PCS linkages must be addressed. Refer to IRM 4.31.13.13.6, BBA Chapter 2/2A.

4.31.13.9.3.4
(08-29-2025)
Appeals No Change

- (1) If Appeals rules in favor of the taxpayer and eliminates all partnership level adjustments, the case is treated as a no change. Appeals will issue the necessary letters and then return the case to the BBA Operations to close.
- (2) The AIMS/BBA CEAS Dashboard analyst will assign the case to the BBA team, update AIMS to status 62 and update the BBA team 1XX inventory report.
- (3) The case will be assigned to determine if Form 5344 and all applicable documents have been prepared and are in the case file.
- (4) The revenue agent will make any changes necessary to the Form 5344 and prepare the case for closure.

4.31.13.10
(08-29-2025)
Notice of Final Partnership Adjustment (FPA)

- (1) The FPA (Letter 5933, Letter 5933-A, Form 15027, Form 886-A, and Letter 937, if applicable) is the written notice advising the partnership and the PR/DI of the final adjustments made to partnership related items, how to agree, and how to petition the court. The FPA also informs the partnership that it can elect the alternative to payment of the imputed underpayment under IRC 6226 regardless of agreement with the partnership adjustments.
- (2) The FPA deadline is the later of:
 - IRC 6235(a)(1) PPA deadline
 - IRC 6235(a)(2) (if modification was received)
 - IRC 6235(a)(3) FPA issuance deadline with no modification submission
- (3) The FPA may not be mailed earlier than 270 days after the date the NOPPA is mailed unless the partnership requests (by filing Form 8981) and the Internal Revenue Service (IRS) agrees to waive the 270-day period.
- (4) **All FPAs will be mailed within 10 days of Counsel approval and must be mailed no later than one day prior to FPA deadline.**

4.31.13.10.1
(08-29-2025)
Receipt of Form 8981, Waiver of Period Under IRC Section 6231(b)(2)(A) and Expiration of the Period for Modification Submissions Under IRC Section 6225(c)(7)

- (1) Prior to approving a Form 8981, review Form 8980, if submitted prior to or with a waiver, to ensure no corrections are needed. For Form 8981 approval, complete the following actions:
 - a. Record date received of Form 8981.
 - b. Verify AIMS for NOPPA issuance date and 6225(c)(7)-DT. It is considered timely if submission of Form 8981 is within the 270-day modification submission timeframe. It is considered not timely if submission of Form 8981 is on or after the 270 days, therefore do not countersign the Form 8981 and move forward to the FPA preparation process.
 - c. Compare PR Information from field package for validation if Form 8979 is attached.
 - d. Ensure signature of PR and all appropriate fields are completed.

Note: After the countersigning of the Form 8981 occurs, the PR cannot submit any additional modifications. It is important to understand what the PR/DI is trying to accomplish before the Form 8981 is countersigned.

- (2) Letter 5940, BBA Approved/Unapproved Document Transmittal, will be prepared with the proper selectable paragraph for mailing.
- (3) After the revenue agent completes the steps above as outlined in paragraph 1 and 2 of this subsection, the tax examiner will perform the following steps:

If...	Then...
Form 8981 is countersigned	<ol style="list-style-type: none"> 1. Print and mail a copy of the countersigned Form 8981, Letter 5940 and Letter 937, if applicable. 2. Verify the countersigned Form 8981 is uploaded to the case file and named appropriately. 3. Determine and update MOD-WAIVER-DT. This is the date the Form 8981 was received. 4. Notate the IRS received date on the FPA lead sheet and date the action was completed by the tax examiner. 5. Assign the case for the next step in the FPA preparation.
Form 8981 is not countersigned	<ol style="list-style-type: none"> 1. Print and mail a copy of the un-countersigned Form 8981, Letter 5940 and Letter 937, if applicable 2. Verify the Form 8981 is uploaded to the case file and named appropriately. 3. Notate the FPA lead sheet and date the action was completed by the tax examiner. 4. Follow case instructions to either return case to suspense or send back for next steps.

4.31.13.10.2
(08-29-2025)

Preparing the FPA Letters 5933, 5933-A, Forms 15027, 886-A and Counsel Review

- (1) The revenue agent will prepare Letter 5933 and Letter 5933-A, Form 15027 and Form 886-A. Send the FPA package to Counsel for review.
- (2) The FPA preparation should be started no later than 60 days prior to the 6225(c)(7) date.

4.31.13.10.2.1
(08-29-2025)

Preparing Letters 5933 and 5933-A

- (1) Prepare Letter 5933, Notice of Final Partnership Adjustment - Partnership, using the last known address of the partnership as shown on INOLES.
- (2) Prepare Letter 5933-A, Notice of Final Partnership Adjustment - Partnership Representative, using the last known address of the PR as shown on INOLES.
- (3) Enter the FPA package planned issuance mailing date.
 - Last day to file an IRC 6226 election with respect to an IU: Calculate 45 days after the date on which the FPA is mailed to the partnership. Date should be 45 days from anticipated FPA issuance, and
 - Last day to file a petition: Calculate 90 days after the date on which the FPA is mailed to the partnership. Date should be 90 days from anticipated FPA issuance.

Note: Enter both dates on the letters where indicated once the Counsel review is completed. The date the letter is mailed should be the same as the date on the letter. If the letter date is changed make sure the PO election date and court petition date are adjusted accordingly. The letters must reflect the actual FPA package issuance date, and deadlines for making a PO election and for filing a court petition must be computed using the actual FPA date.

4.31.13.10.2.2
(08-29-2025)

Preparing Form 15027

- (1) The first step in preparing Form 15027 is to request an interest calculation from the closing team. Send an email and include the following items:
 - The start date of the interest calculation will be the due date of the reviewed year return without extension.
 - The end date of the calculation will be 90 days from the anticipated FPA issuance.
 - Imputed underpayment and penalty amounts, if applicable.
- (2) Use the IUA calculator to prepare the Form 15027. If modifications were requested, or Appeals changed the original amounts, Form 15027 must reflect these updated amounts.

4.31.13.10.2.3
(08-29-2025)

Form 886-A

- (1) The Form 886-A's issued with the NOPPA package will also be included in the FPA package.
- (2) If modifications were approved, update Form 886-A for imputed underpayment amount. Refer to IRM 4.31.9.9.3.2, Form 886-A for Imputed Underpayment Amount (IUA).

4.31.13.10.2.4
(08-29-2025)

Counsel Review

- (1) Counsel approval must be secured prior to the issuance of the FPA.
- (2) Counsel must receive the case with a minimum of 60 days remaining until the FPA deadline.
- (3) If a statute extension is needed, refer to IRM 4.31.13.5.2, Form 872-M Extension, for further guidance.

4.31.13.10.2.5
(08-29-2025)

Other FPA Procedures

- (1) Before mailing the FPA, verify that the dates on Letter 5933 and Letter 5933-A are the same as the certified mail date. Notate the deadline to elect PO and to petition tax court on the FPA lead sheet then suspend the case.
- (2) The following table shows different scenarios and actions to take:

If ...	Then ...
PO election is received after the mailing of the FPA, and the PR/DI does not file petition with United States Tax Court, or sign the Form 15027 within 90 days of the FPA issuance	<ul style="list-style-type: none"> • Process the PO election following procedures in IRM 4.31.13.11, Pushout Procedures for Form 8988, Form 8985/8986 and Form 8989.
PO election is not received after the mailing of the FPA, and the PR/DI does not file petition with United States Tax Court, or sign the Form 15027 within 90 days of the FPA issuance	<ul style="list-style-type: none"> • FPA is default. • Update Form 5344. Refer to Exhibit 4.31.13-1 for general Form 5344 instructions. • Use disposal code 10.

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If ...	Then ...
PO election is received timely after the mailing of the FPA and Form 15027 is countersigned	<ul style="list-style-type: none"> Process the PO election following procedures in IRM 4.31.13.11, Pushout Procedures for Form 8988, Form 8985/8986 and Form 8989.
PO election is not received after the mailing of the FPA and Form 15027 is countersigned	<ul style="list-style-type: none"> Notate the case is agreed on the modification or FPA lead sheet. Update Form 5344. Refer to Exhibit 4.31.13-1 for general Form 5344 instructions. Use disposal code 09.

4.31.13.11
(08-29-2025)

Pushout Procedures for Form 8988, Form 8985/8986 and Form 8989

- (1) The following timeframes apply to the due date of the PO forms for the AP and PTP:

Forms	Due Date for PO Forms for AP	Due Date for PO Forms for PTP
Form 8988	45 days from FPA issuance date	NA
Form 8985 with or without Form 8986	<ul style="list-style-type: none"> 60 days from the final determination date (FDD) Additional 60 days allowed for corrections under 26 CFR 301.6226-2. Beyond the 60 days, additional time may be granted for corrections at the discretion of the IRS. 	<ul style="list-style-type: none"> No later than the extended due date (EDD) of the AP adjustment year return Additional 60 days allowed for corrections under 26 CFR 301.6226-2
Form 8989	60 days from the final determination date (FDD) and prior to PO statements being submitted to the BBA Operations and issued to the partners	NA

4.31.13.11.1
(08-29-2025)
Receipt and Review of Form 8988

- (1) Form 8988, Election for Alternative to Payment of the Imputed Underpayment - IRC Section 6226, must be submitted by the AP within 45 days of issuance of the FPA. Submission is required to be made through the OFSS portal.

- (2) Review and determine if Form 8988 is deemed valid before countersigning within 5 business days.
- Ensure the attached listing of partners is complete and accurate by re-searching IDRS and matching partner name to taxpayer identification number (TIN) or Social Security number (SSN)
 - Verify the PR/DI/POA signature is valid
- (3) The following table shows different scenarios and actions to take:

If ...	Then ...
Form 8988 was complete and correct without signed Form 15027, and the PO election period has not expired (no later than 45 days from FPA issuance), and no petition has been filed	<ul style="list-style-type: none"> • Countersign Form 8988 with electronic signature. • Update lead sheet(s) and history sheet to reflect whether full or partial PO, and document amount. • Prepare Letter 5931, Response to Partnership IRC 6226 Election, using selectable paragraph 1 indicating PO election has been accepted and POA Letter 937 (if applicable). • Mail the letter(s) and countersigned Form 8988 to the PR upon determination. • The case will be suspended for anticipated PO package due date plus 1 day.

If ...	Then ...
Form 8988 was complete and correct with signed Form 15027 were received	<ul style="list-style-type: none"> Countersign Form 8988 and Form 15027 with electronic signature. Update lead sheet(s) and history sheet to reflect whether full or partial PO, and document amount. Prepare Letter 5931, Response to Partnership IRC 6226 Election, using selectable paragraph 1 indicating PO election has been accepted and POA Letter 937 (if applicable). Mail the letter(s) and countersigned Form 8988 and Form 15027 to the PR upon determination. The case will be suspended for anticipated PO package due date plus 1 day.
There is missing or incorrect information on the Form 8988 or required attachments	<ul style="list-style-type: none"> Reach out to the PR or POA to try to perfect the Form 8988 and attached documents.
Perfection is not successful by the push out perfection deadline	<ul style="list-style-type: none"> Reject the Form 8988. Prepare Letter 5931 and Letter 937 (if applicable). Mail the letter and suspend case until 90 day petition deadline has passed or petition has been filed.

- (4) If a petition has been filed within 90 days of FPA insurance, the case will be sent to Appeals and suspended until returned from Appeals after final court decision date.

4.31.13.11.2
(08-29-2025)

Receipt and Processing of Form 8985 and Form 8986 for AP

- (1) The AIMS/BBA CEAS Dashboard analyst will monitor the CEAS Dashboard and filings of the Form 8985 and Form 8986. When received, the AIMS/BBA CEAS Dashboard analyst will assign to the BBA team.
- (2) The tax examiner will verify the status code is 65 and monitor if FDD has occurred.
- (3) If AP PO package is received prior to when FDD occurred, the PO package received date cannot be inputted. Suspend the case until FDD.
- (4) When FDD has occurred, complete the following steps:

1. Notate IRS received date on PO lead sheet.
2. Update CEAS Dashboard PUSH-OUT-PACKAGE-RECD-DT (with date received) and IU-ADJ-YR.
3. Verify all documents received from TS are uploaded electronically and included in the case file.
4. Pull chain of ownership (COO) report and copy into the team AP PTP inventory report along with the Form 15027.
5. Determine if PO package is timely.
6. Verify AP PO package is complete.

(5) The revenue agent will complete the following due diligence procedures:

If ...	Then ...
AP PO package received but not timely and Form 15027 is countersigned	<ul style="list-style-type: none"> • Contact BBA team manager and BBA program specialist before preparing case for assessment and rejecting PO package. • Prepare Letter 5940 using selectable paragraph H and local procedures for specific languages, cover page, and POA Letter 937 (if applicable). • Update the Form 5344 for IU assessment. Refer to Exhibit 4.31.13-1 for general Form 5344 instructions. • Use disposal code 09.
AP PO package received but not timely and Form 15027 is not countersigned	<ul style="list-style-type: none"> • Contact BBA team manager and BBA program specialist before preparing case for assessment and rejecting PO package. • Prepare Letter 5940 using selectable paragraph H and local procedures for specific languages, cover page, and POA Letter 937 (if applicable). • Update the Form 5344 for IU assessment. Refer to Exhibit 4.31.13-1 for general Form 5344 instructions. • Use disposal code 10.

If ...	Then ...
AP PO package received timely with no discrepancies between the adjustments on Form 15027, Form 8985 Part IV, and Form 8986s Part V	<ul style="list-style-type: none"> • Leave comment on the team AP PTP inventory report. • Update the Form 5344 for push out. Refer to Exhibit 4.31.13-1 for general Form 5344 instructions. • Use disposal code 09.
AP PO package received timely with discrepancies between the adjustments on Form 15027, Form 8985 Part IV, and Form 8986s Part V, and the Form 15027 is countersigned	<ul style="list-style-type: none"> • Make phone contact to PR/DI and partnership to get a corrected package. • If no corrected package is received, revoke PO election by preparing and mailing Letter 5940 using selectable paragraph H and local procedures for specific language, cover page, and POA Letter 937 (if applicable). • Update the Form 5344 for IU assessment. Refer to Exhibit 4.31.13-1 for general Form 5344 instructions. • Use disposal code 09.
AP PO package received timely with discrepancies between the adjustments on Form 15027, Form 8985 Part IV, and Form 8986s Part V, and the Form 15027 is not countersigned	<ul style="list-style-type: none"> • Make phone contact to PR/DI and partnership to get a corrected package. • If no corrected package is received, revoke PO election by preparing and mailing Letter 5940 using selectable paragraph H and local procedures for specific language, cover page, and POA Letter 937 (if applicable). • Update the Form 5344 for IU assessment. Refer to Exhibit 4.31.13-1 for general Form 5344 instructions. • Use disposal code 10.

4.31.13.11.3
(08-29-2025)

**Receipt and Review of
PTP PO Packages
(Forms 8985 and 8986)
or Form 8985 Indicating
IU Payment**

- (1) PTPs may further pushout the adjustments to their partners. The team member will monitor the BBA CEAS Dashboard, mail and e-Fax for submission of Form 8985 and Form 8986, and possible attachments. Once received, the submission will be assigned for due diligence.
- (2) The following table below shows how to process a PTP PO package or Form 8985 that is related to the AP:

If...	Then...
PTP PO package is not receive timely	<ul style="list-style-type: none"> • Add comment to team AP PTP inventory report. • Contact team manager and BBA program specialist before preparing case for assessment and rejecting PO package. • Prepare Letter 5940 with selectable paragraph H, cover page and Letter 937 (if applicable). • Prepare Form 3870 to have closing team input on the PTP's tax year that includes AP reviewed year 1) TC 290 for IU amount resulting from adjustments reported on Form 8986 that PTP received and 2) TC 240 and PRN for share of applicable penalties. • Email documents to the closing team stating that the case is ready for closure
PTP PO package is received timely with no assessment (PTP timely push out of all adjustments)	<ul style="list-style-type: none"> • Add comment to team AP PTP inventory report. • Prepare Form 3870 to have closing team input TC 290 for zero on adjustment year module of PTP if the return is posted. • Email documents to the closing team stating that the case is ready for closure. • Instruct the team member to monitored for future PO package if not all PTP PO packages have been received.
Form 8985 is filed to elect to pay the IU	<ul style="list-style-type: none"> • Add comment to team AP PTP inventory report. • Prepare Form 3870 to have closing team input on the PTP's tax year that includes AP reviewed year 1) TC 290 for IU amount resulting from adjustments reported on Form 8985 and 2) TC 240 and PRN for share of applicable penalties. • Email documents to the closing team stating that the case is ready for closure.

- (3) The following table below shows how to process a PTP PO package or Form 8985 that is related to the AAR:

If...	Then...
PTP PO package with no assessment needs to be made (PTP timely push out of all adjustments)	<ul style="list-style-type: none"> • Prepare Form 3870 to have closing team input TC 290 for zero for the PTP's tax year that includes AAR filer's reviewed year with IU amount per Form 8985. • Email Form 8985 and Form 3870 to the closing team informing of closure.
PTP PO package with assessment needs to be made (PTP elects to pay the IU on Form 8985)	<ul style="list-style-type: none"> • Prepare Form 3870 to have closing team input TC 290 for the PTP's tax year that includes AAR filer's reviewed year with IU amount per Form 8985. • Email Form 8985 and Form 3870 to the closing team informing of closure.

4.31.13.11.4
(08-29-2025)
**PTP Pushout
Completeness Check
After EDD**

- (1) The deadline for the AP PTP to either pushout by filing Form 8985 and Form 8986s or elect to pay the IU by filing Form 8985 is EDD. When the AP PTP fails to take the proper action, the teams will take the appropriate next steps.
- (2) Within 60 days after the EDD has elapsed, the team member will begin completeness checks. This will include the following:
 1. Monitor the BBA CEAS Dashboard and compare to the COO report to determine if there are any outstanding PO packages.
 2. Conduct the appropriate IDRS research and assign the case, when a PTP fails to file a PO package or Form 8985 indicating IU payment.
- (3) Make IU determination under IRC 6226(b)(4). Complete the following steps
 1. Research PTP tax modules for potential IU payments.
 2. Request DMI 490 report from closing team.
 3. Prepare Letter 6210 and PTP IU Statement attachment and Letter 937 (if applicable).
 4. Prepare a Form 3870.
 5. Upload Form 3870, Letter 6210 with attachment, Letter 937 (if applicable), and DMI 490 report.
 6. Leave a comment on team AP PTP inventory report that the PTP is closing with date, initial, and the action taken.
 7. Email the team for closing preparation.
- (4) Complete the following closing procedures:
 1. Email the closing team and cc the team manager and the AIMS/BBA CEAS Dashboard analyst, of the closure.
 2. Verify pertinent case information is on team AP PTP inventory report.
 3. Update PTP status to closed on team AP PTP inventory report.

#

4.31.13.12
(08-29-2025)
**Closing Team
Procedures**

- (1) The closing team supports all BBA determinations for IDRS inputs, closures, or interest computations. The closing team will perform the following steps depending on if the missing information and timeline for input is imminent or not imminent:

If ...	Then ...
Missing information and the timeline for input is not imminent	Reject the case back to the appropriate team for completion.
Missing information and the timeline for input is imminent	Immediately contact the team and their team manager for assistance needed to resolve the issues. Notify closing manager and lead of the imminent statute and include them in all communication.

4.31.13.12.1
(08-29-2025)
**Receipt and Review of
AP Closing Package**

- (1) Verify that case file has been received.
- (2) Enter date case is received in BBA closing team on closing lead sheet.
- (3) Verify AIMS status code 69.
- (4) Verify timeframe for assessment from closing lead sheet.
- (5) Verify closing instructions and type of closing have been completed on closing lead sheet.
- (6) Verify required closing forms received are marked on closing lead sheet.
- (7) Verify AIMS is current for all pages.
- (8) Check additional instructions on closing lead sheet for any penalties or special situations.
- (9) Complete AIMS closure per IRM 4.31.13.12.2, AMCLS/IAT Closure Instructions.

4.31.13.12.2
(08-29-2025)
**AMCLS/IAT Closure
Instructions**

- (1) Input the Form 5344 on IDRS via AMCLSE with the AIMS Closures button on the Integrated Automation Technologies (IAT) tool.
- (2) Complete the required fields in the AIMS Closure – IAT Tool.
- (3) Input TIN, Master File Tax (MFT), tax period and click green box.
- (4) Action (CC), chose AMCLSE.
- (5) Seq #, this will autofill.
- (6) Blocking Num, 30X – electronic prints (DC 01-04, 08-10, 12, 13, 34).
- (7) Blocking Num, 00X – original (DC 01-04, 08-10, 12, 13, 34).
- (8) Number on Form 5344:
 - a. Add - click add after each line number input

- b. Edit and remove selection - use this option to correct or remove line items
- c. Hash Calculator - use this tool to verify the Hash Total
- d. Transmit - use this to submit the adjustment

(9) Update the closing lead sheet for any closing actions completed, and adjustment entered on module was correct and verified.

(10) File per local procedures.

4.31.13.12.3 (08-29-2025) RGS Case Closing

- (1) Once the closing has completed all AIMS closing actions, notate the closing lead sheet and history sheet that all closing actions have been completed, and adjustments entered on module are correct and verified.
- (2) Update and save all applicable documents to RGS.
- (3) Archive RGS case.
- (4) Assemble case file and mail per local procedures.

4.31.13.12.4 (08-29-2025) Disposal Codes

- (1) The following table below lists the authorized disposal codes:

Code	Definition	Description
01	No Change with Adjustments	<ul style="list-style-type: none"> No PPA/NOPPA issued. No Chapter 1 adjustments. Only adjustments to issues outside the scope of BBA per IRC 6221(a) such as SECA, Foreign Withholding, etc. No IU Amount.
02	No Change	No adjustments to PRI.
03	Agreed to IU per PPA/NOPPA	<ul style="list-style-type: none"> Agreed to IU amount and/or adjustments not resulting in an IU upon issuance of the PPA/NOPPA. Waived both modification and issuance of the notice of FPA.
04	Agreed to modified IU	Agreed to modified IU amount and/or adjustments not resulting in an IU after issuance of a modification determination letter and waived issuance of the notice of FPA.

Code	Definition	Description
09	Agreed to IU/modified IU after issuance of the FPA	<ul style="list-style-type: none"> An election to PO, as well as an approved revocation of a PO election, would be treated as an agreement for this purpose. Includes disposal after a final court decision.
10	Defaulted after issuance of FPA	Where there is no agreement, no PO election, or no petition.
12	Other	<ul style="list-style-type: none"> Applies to any other manner of closing a BBA partnership PPA/NOPPA not issued. Closing per 906 Agreement only.

4.31.13.12.5
(08-29-2025)

(1) The following table shows the BBA related assessment reason codes and its descriptions on the IRS systems:

BBA Reason Codes

Reason Code	Description
185	Assessment of an IU reflected on a BBA AAR filed by a partnership not related to an examination, modification or a push out elected after issuance of a notice of Final Partnership Adjustment (FPA).
186	Assessment of an IU on a PTP as a result of a pushout from a BBA AAR.
187	Assessment of an IU on an Audited Partnership.
188	Assessment of Partner Modified Amended Return/ alternative document.
189	Assessment of an IU on a PTP as a result of a pushout from an Audited Partnership.
194	Assessment of an IU pursuant IRC 6232(f).

Centralized Partnership Audit Regime (BBA) Post Field Examination Procedures 4.31.13

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4.31.13.12.6
(08-29-2025)
**BBA Technical
Assistance Requests
(TAR) - Form 3870**

- (1) The team member will prepare and submit Form 3870 and supporting documentation to the closing team to indicate the type of assistance needed. The following table shows the available types of assistance and information required for each type.

Type of assistance	Information and documents required
Credit Transfers IRM 21.5.8	<ul style="list-style-type: none">Box 11 indicate the credit amount and the tax year to be transferred from and toInclude IDRS prints and other supporting documents
Erroneous Refund IRM 21.4.5.4	<ul style="list-style-type: none">Box 11 indicate the amount, tax year and “erroneous refund procedures need to be followed”Include IDRS prints and other supporting documents
Partner Modification Amended Returns	<ul style="list-style-type: none">Box 11 include proper canned paragraphCopy of the modification amended return
Partner Modification Alternative Procedure	<ul style="list-style-type: none">Box 11 include proper canned paragraphCopy of taxpayer submitted documentation and revenue agent workpapers <p>Caution: Be careful of partner information disclosure.</p>

- (2) The closing team will process all tax account adjustments.

Note: Form 3870 may be received for the following issues (this list is not an all-inclusive list): IRM 21.5.8, Credit Transfers, IRM 21.7.4.4.2.9.3, Amended Returns for Bipartisan Budget Act (BBA) Partnerships for Taxable Years Beginning in 2018 and 2019, Rev. Proc. 2020-23, IRM 21.4.5.4, Recovering Erroneous Refunds, and IRM 21.4.1.5.10, Refund Intercept Command Code NOREF with Definer P.

4.31.13.12.7
(08-29-2025)
**Interest Computation
Requests**

- (1) When an interest computation is needed, the team member will send an email to the closing team with the applicable information.

Note: If the team member needs a short turn around period, then include “expedite” in the subject line.

- (2) The closing team will complete the interest request using the Automated Computation Tool/Decision Modeling Inc. (ACT/DMI) application and return the 490 report to the team member via email, and cc the closing team manager.
- (3) Interest rate definitions can be found in IRM 20.2.1.3.2, Rate.

- 4.31.13.12.8
(08-29-2025)
Advanced Interest Computations
- (1) Upon request, the closing team will prepare advanced interest computations in Automated Computation Tool/Decision Modeling Inc. (ACT/DMI).
- 4.31.13.13
(08-29-2025)
Special Situations
- (1) The following subsections discuss special situations that may need to be considered.
- 4.31.13.13.1
(08-29-2025)
Issuance of Form 15057, Agreement to Rescind Notice of Final Partnership Adjustment (FPA)
- (1) In rare situations, the IRS could initiate a rescission for errors by either the PR or IRS. If the team member initiates the rescission, the **team manager must review and approve this before** moving forward and contacting the PR. This must be documented on the history sheet.
- (2) Potential types of errors include but are not limited to the following:
- Procedural, substantive, form content
 - IU computation
 - Substantial computational error
 - Civil penalty computational or type error
- (3) There must be sufficient time left on the FPA deadline to rescind and issue a new FPA, if appropriate. Determine if a statute extension is needed. If so, prepare Form 872-M to include with the rescission package. Refer to IRM 4.31.13.5.2, Form 872-M Extension.
- (4) The revenue agent will prepare Form 15057 and Letter 6247, Final Partnership Adjustment Rescission, with the appropriate selectable paragraph and submit these to the team manager for approval.
- (5) The tax examiner will mail the Letter 6247, Form 15057, Form 872-M (if applicable) and place the case in FPA suspense.
- 4.31.13.13.2
(08-29-2025)
Receipt and Review of Form 15057
- (1) If there is agreement to the rescission, PR will sign and return Form 15057 via US mail, e-Fax or OFSS portal. The tax examiner records receipt date of Form 15057 on FPA lead sheet, complete the FPA lead sheet, and assigns case back to the revenue agent.
- (2) Complete the procedures as shown in the following table for when the Form 15057 was submitted timely or untimely, invalid or incomplete, or valid and complete.

If ...	Then ...
Form 15057 is not received timely	<ul style="list-style-type: none"> • Prepare Letter 6247 with paragraph 4 and then choose the appropriate paragraph for the error with cover page and Letter 937 (if applicable). • Mail appropriate copies of Letter 6247 to PR/DI. • Notate actions on the FPA lead sheet and history sheet. • Hold in FPA suspense until FDD, which is FPA mailing date plus 90 days. • Refer to IRM 4.31.13.10.2.5, Other FPA Procedures, to process default procedure once FPA default date period has expired.
Form 15057 is invalid or incomplete	<ul style="list-style-type: none"> • Prepare Letter 6247 with paragraph 4 and then choose the appropriate paragraph for the error with cover page and Letter 937 (if applicable). Ensure the “return it to us by”, in body of letter, is before FPA default date. • Mail appropriate copies of Letter 6247 to PR/DI. • Notate on the FPA lead sheet and history sheet. • Hold in FPA suspense until FDD, which is FPA mailing date plus 90 days. • Refer to IRM 4.31.13.10.2.5, Other FPA Procedures, to process default procedure once FPA default date period has expired.

If ...	Then ...
Form 15057 is received timely, valid, and complete	<ul style="list-style-type: none"> • Review all information and determine if request should be allowed. • Consult with team manager, discuss case, and get team manager initials on FPA lead sheet and history sheet before countersignature. • Prepare Letter 6247 with paragraph 3 and input the countersigned date with cover page and Letter 937 (if applicable). • Countersign Form 15057. • Mail the Letter 6247 and countersigned Form 15057 to PR/DI. • Depending upon circumstances begin FPA preparation again. See IRM 4.31.13.10, Notice of Final Partnership Adjustment (FPA), to prepare a new FPA for issuance if appropriate. • All actions must be completed prior to FPA default date.

4.31.13.13.3
(08-29-2025)

**Undeliverable or
Unclaimed FPA**

- (1) An FPA forwarded by certified mail and returned by the United States Postal Service (USPS) because the addressee has moved and left no forwarding address is considered undeliverable (i.e., unlocatable).
- (2) An FPA returned by the USPS stamped “unclaimed” or “refused” is generally not considered undeliverable.
- (3) Any time an FPA is returned undeliverable, unclaimed, or refused, a search for an alternate address of the taxpayer must be made. Documentation of the research is required. The following table shows the procedures based on the address reported on the INOLES versus Form 15027 (FPA):

If...	Then...
INOLES address is the same as the one used on the FPA	<ul style="list-style-type: none"> • Upload copy of INOLES to the case file. • Return case to FPA suspense.
INOLES address is different than the one used on the FPA	<ul style="list-style-type: none"> • Upload copy of INOLES to the case file. • Assign case to revenue agent to determine if notice should be reissued.

If...	Then...
Case is AIMS status 90	<ul style="list-style-type: none"> • Date stamp the return envelope. • Pull case file. • Upload scanned envelope, destroy the document per IRM 1.15.6.17.1, Digitizing Temporary Records.

Caution: If the team member determines that the FPA will be reissued, without Counsel review, to the new address the later of the IRC 6235(a)(1), IRC 6235(a)(2) or IRC 6235(a)(3) date of that tax year/period must still be open on the date of the reissued notice.

4.31.13.13.4
(08-29-2025)

Receipt and Review of Form 8989, Revocation of PO Election

- (1) Form 8989 must be received within 60 days of FDD and prior to PO statements being submitted to the BBA team and issued to the partners.
- (2) When a Form 8989 is received by email, BBA CEAS Dashboard, or e-Fax from AP, the tax examiner will notate IRS received date on PO lead sheet and history sheet, and then save the form to the case file.
- (3) The revenue agent will review the Form 8989 for timeliness and validity.
- (4) Review Form 8989 and ensure each type of IU is checked. If there is more than one specific IU, a Form 8989 must be completed for each specific IU.
- (5) Ensure PR signature is correct and matches the current PR.
- (6) Complete the procedures as shown in the following table based upon the Form 8989 received.

If ...	Then ...
Form 8989 is not file timely or invalid	<ul style="list-style-type: none"> • Do not countersign Form 8989. • Prepare Letter 5934 with cover page and choose the appropriate paragraph and Letter 937 (if applicable). • Print un-countersigned Form 8989, appropriate copies of Letter 5934 with cover page and Letter 937 (if applicable) for mailing to PR. • Suspend the case for remainder of 60-day period. • Assign the case for closing procedures after suspense is complete.

If ...	Then ...
Form 8989 is file timely and valid	<ul style="list-style-type: none"> • Countersign Form 8989 with electronic signature. • Prepare Letter 5934 with cover page and Letter 937 (if applicable). • Print Letter 5934 with cover page, countersigned Form 8989 and Letter 937 (if applicable) mailing to PR. • Notate PO revocation date (date received) and PO code on PO lead sheet. • Assign case back for closing procedure preparation.

4.31.13.13.5
(08-29-2025)
IRC 6232(f)
Assessments

- (1) When an IU (or IRC 6232(f)) assessment on a pass-through entity is unpaid, IRC 6232(f) allows the IRS to assess its investors their proportionate share of the IU plus any penalties and interest. The partner assessment must be made within 2 years of the pass-through entity assessment, known as the PSED, Partnership Statute Expiration Date.
- (2) The team member reviews the PSED report from Control D, conducts appropriate module research, adds the case to the Team 1XX inventory report, and sends notification email of case assignment to the team. The inventory report is reviewed monthly to identify payments posted.
- (3) The team member working the case will complete IDRS research on the partnership. The following table shows which command codes to use to gather required information:

Step	Code	Actions
1	TXMODA (for review year (RY))	<ul style="list-style-type: none"> Note module balance, determine if PSED posted. If PSED not posted; make a note of it and email to 6232(f) senior revenue agent (SRA). Determine adjustment year. Review module for transaction codes 640 or 670 indicating payment has been received. Stop here and email 6232(f) SRA if 100% payment(s) made and module balance is \$0. Case will be removed from list. Move on to the next step to determine balance due if no payment(s) made, or partial payment(s) made still resulting in a module balance from BBA assessments.
2	INOLES	<ul style="list-style-type: none"> Obtain current name line. Determine if pass through entity has a filing requirement for the adjustment year (AY).

Step	Code	Actions
3	BMFOLI	<ul style="list-style-type: none"> Determine if AY return has been filed. If not, note the last year a return was filed. Ensure there is an F under alpha condition codes if a final year (FY) return has been filed and BMFOLR shows last year filed as FY.
4	TXMODA (for adjustment year (AY))	<ul style="list-style-type: none"> Obtain the number of partners from AY TXMODA, if the examiner determined that the AP/PTP/AAR partnership has a filing requirement for the AY and the return is filed. This will be the partners subject to 6232(f) assessment.
5	TXMODA (for last filed (LF) or final year (FY))	<ul style="list-style-type: none"> Obtain the number of partners from LF/FY TXMODA, if AY return is not filed.
6	BMFOLR (for final year (FY))	<ul style="list-style-type: none"> Obtain BMFOLR and search for alpha condition code F present, indicating this is the final year return.

- (4) Request closing team to prepare INTST- current balance due on the partnership for the RY. If there are assessments relating to the filing of the return in

addition to assessments relating to BBA a COMPA will be requested instead. This will be the IRC 6232(f)-assessment amount that will be multiplied against the partners' capital percentage.

- (5) Once the revenue agent is ready to prepare the Form 3870s, the examiner should locate the partners and their applicable capital ownership percentage for the adjustment year return, unless the former partners are determined to be applicable. Use the following resources:

- Employee User Portal (EUP) for an electronically filed return
- Account Management Services (AMS) for AARs
- Form 2275, Records Request, Charge and Recharge, for missing or unlocatable returns
- Other internal IRS sources for each partner

Note: Partner information is necessary to determine the partner's capital percentage to apply against the partnership's assessment. This determines the partner's share of the assessment.

- (6) Once the INTST or COMPA current balance due is received and the assessments are calculated, prepare:
 1. Research individual (MFT 30) partner module for any existing MFT 31 account. All Individual Master File (IMF) 6232(f) assessments are posted to MFT 31.
 2. For entities (BMF), all 6232(f) assessments are posted to the Business Master File (BMF) module based on entity type (02, 05, 06 or 34).
 4. Complete TAR coversheet indicating all processing instructions and indicating how many Form(s) 3870 are attached.
- (7) Prepare a Letter 6547, Partner Assessment, for each partner (even if married filing joint and both are partners) postdated 7 days to allow for approval and signature. Email all documents to 6232(f) SRA for review. Once approved, email letter(s) to 6232(f) manager for signature.
- (8) Once letters are signed and received from 6232(f) manager, email letter(s), TAR coversheet, capital percentage assessment reconciliation and Form(s) 3870 to the closing team. The closing team will mail Letter(s) 6547, review TAR and Form(s) 3870 to make assessment and update IDRS per Form 3870.

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4.31.13.13.6
(08-29-2025)
BBA Chapter 2/2A

- (1) When there are BBA adjustments that affect Chapter 2 or 2A, additional steps may need to be taken. See IRM 4.31.9.6, BBA Scope – Adjustments at the Partnership Level, for definition of Chapter 2 and 2A taxes in regard to BBA cases.
- (2) BBA Chapter 2/2A PCS linkage can be identified by reviewing page 1 of AMDISA for AIMS-FRZ-CD H and PICF-CD 2.
- (3) The AIMS freeze code H must be released by the CPF Chapter 2/2A team before the case can be closed from BBA Operations.

- (4) The following procedures cover various scenarios under Chapter 2/2A where actions are required. Once these actions are complete, employees may continue closing procedures based on the type of closure.

4.31.13.13.6.1
(08-29-2025)
**No Modification
Requested**

- (1) The following procedures apply when no modification has been requested and the case is agreed (countersigned Form 14792 or Form 15027), or there has been no petition filed 90 days after the FPA was mailed.
- (2) The following closing package will be uploaded to the BBA Chapter 2/2A closing packages folder on SharePoint. The closing package file must be named the last four of the AP identification number, the name control, and tax period.
- Form 15372 check sheet.
 - Countersigned Form 14792, Form 14792-A, or Form 15027 (full copy), or defaulted Letter 5933-A with Form 15027.
 - Form 4605-A, Form 886-S, Form 886-A and relevant workpapers.
 - Copy of Form 2848 for Chapter 2/2A issues (if applicable).
 - Form 5402 (for appeal cases).

Note: The case cannot be closed until the H freeze has been released which should be within 5 business days.

4.31.13.13.6.2
(08-29-2025)
**Modification Requested -
Agreed**

- (1) The team member will complete the modification procedures per IRM 4.31.13.8, Modification Request Processing, Calculation and Determination Package.
- (2) If Form 15027 and Form 14726 (FPA waiver if applicable) are valid and countersigned, upload the following closing package to the BBA Chapter 2/2A closing packages folder on SharePoint. The closing package file must be named the last four of the AP identification number, the name control, and tax period.

Note: If Form 15027 was countersigned after FPA issuance, Form 14726 is not applicable.

- Form 15372 check sheet.
- A full copy of countersigned Form 15027 and Form 14726 (if applicable).
- Form 4605-A, Form 886-S, Form 886-A and relevant workpapers
- Copy of Form 2848 for BBA Chapter 2/2A issue (if applicable).
- Form 5402 (for appeal cases).

Note: The case cannot be closed until the H freeze has been released which should be within 5 business days.

4.31.13.13.6.3
(08-29-2025)
**Modification Requested-
Defaulted FPA**

- (1) The procedures in this subsection apply if there has been a modification requested and no petition was filed within the 90-day period after FPA issuance, with or without an applicable PO.
- (2) Upload the following closing package to the BBA Chapter 2/2A closing packages folder on SharePoint. The closing package file must be named the last four of the AP identification number, the name control, and tax period.
- Form 15372 check sheet.

- Defaulted Letter 5933-A with Form 15027.
- Form 4605-A, Form 886-S, Form 886-A and relevant workpapers.
- Copy of Form 2848 for Chapter 2/2A issue (if applicable).
- Form 5402 (for appeal cases).

Note: The case cannot be closed until the H freeze has been released which should be within 5 business days.

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4.31.13.13.8
(08-29-2025)

**BBA IRC 6603 Deposits -
Deposits Made by the
Terminal Partner Under
IRC 6603, Rev. Proc.
2005-18**

- (1) Terminal partners under Rev. Proc. 2005-18 can make deposits to suspend the running of interest on that partner's potential correction amounts under IRC 6226 relating to proceedings of BBA audited partnerships that are disputing the partnership adjustments and/or imputed underpayment amount.
- (2) A partner of a BBA partnership under examination may make a deposit under IRC 6603 by remitting to the Internal Revenue Service Center at which the taxpayer is required to file its return, or to the appropriate office at which the BBA partnership's return is under examination, a check or a money order accompanied by a written statement designating the remittance as a deposit. The written statement also must include:
 - The name and TIN of the partnership under examination
 - The reviewed year of the partnership under examination
 - The Audit Control Number (ACN) of the partnership under examination
 - A statement identifying the amount of and basis for the BBA audited partnership's disputable tax

Example: If a partnership requested an appeal, it should include the 30-day letter. If the partnership petitioned the tax court, it should include case docket number. If the partnership plans to petition the tax court, it should include a copy of NOPPA or FPA.

- The partner's estimated allocable share of the adjustments and the tax, interest, and penalty calculation (the amount of the payment).
- (3) The statements are routed to BBA Operations to monitor the correct posting of the deposits. A Form 2424, Account Adjustment Voucher, is completed to transfer the deposit to the accounting ledger 4610 account until such time as the taxpayer submits their Form 8978 to report the tax on the return. The deposit is reapplied to the tax year the tax is reported on.

4.31.13.13.9
(08-29-2025)

Joint Committee Case

- (1) The BBA team may discover through research during modification due diligence, or otherwise, information in a BBA AP where the partner's first affected year or other modification year is in Joint Committee status. Some examples are:
- AP has requested modification based on one or more partner modification amended returns (PMARs) filed by an individual or C corporation partner which either individually or combined claims a refund in excess of \$2 million.
 - A BBA partner (individual or C Corporation) is in Joint Committee status for a tax year, and then the partner (as a relevant partner to an AP's modification request) also files a PMAR inclusive of the same tax year(s) that are already in Joint Committee status.
 - A BBA partner (individual or C corporation) is in Joint Committee status for a tax year, and then the partner (as a relevant partner to an AP's modification request) is party to a non-PMAR requested modification by the AP (i.e., closing agreement).
- (2) If, for example, one of the above situations are encountered regarding a requested modification relating to a relevant partner, then the AP's modification request will be worked in consideration of the Joint Committee procedures as outlined in IRM 4.36.4, Joint Committee Review Team Procedures. BBA Operations must ensure there is adequate time on the BBA AP's statute to make a determination regarding the requested modification, issue the modification determination package, and issue the FPA in conjunction with the conclusion of the partner's Joint Committee considerations, or if the IRS otherwise determines that a requested modification will be disallowed prior to the conclusion of the partner's Joint Committee case.

4.31.13.13.10
(08-29-2025)

**Whistleblower Office
and Informant Claim
Indicators**

- (1) IRM 25.2.1, General Operating Division Guidance for Working Whistleblower Claims, provides procedures and guidance for all IRS personnel and must be strictly adhered to. Any deviation from this IRM must be approved by the Whistleblower Office (WO).
- (2) The Bipartisan Budget Act of 2018 added a new subsection (c) to IRC 7623. This defined the term proceeds to include penalties, interest, additions to tax, and additional amounts provided under the internal revenue laws, and any proceeds arising from laws for which the Internal Revenue Service is authorized to administer, enforce, or investigate. This includes criminal fines and civil forfeitures, and violations of reporting requirements.
- a. Per AIMS Initial Claim Evaluation (ICE) indicators in IRM 25.2.1.5.1(1), AIMS ICE Indicators, if a whistleblower has provided information that pertains to a BBA case, the WO places an ICE indicator on AIMS that prevents the field from closing the case. The following table shows the ICE indicators and its description:

ICE Indicators	Description
0	Taxpayer account has not been associated to a whistleblower claim.
1	Taxpayer's account has been associated to a whistleblower claim. Indicator 1 prevents closure by the field (status under 20) and WO needs a Form 11369 and supporting information regarding Exam's investigation of the whistleblower's information.
2	WO has received all information needed on account and allows for closure of the case. Indicator 2 will remain indefinitely on an account. The WO will update the account to this status within 30 days of receiving a properly completed Form 11369 and supporting documentation.
3	Placed on accounts to prevent closure by Appeals, Technical Services, CCP or campus functions (Status 20 or higher – this includes Tech Services). The WO updates the indicator from 3 to 2 once the WO receives a final RAR (or equivalent).

- b. Examination must maintain a separate whistleblower claim file for storing all information related to the whistleblower claim. When documenting activity on the case, the activity record must not have any references to the whistleblower. See IRM 25.2.1.5.6, Whistleblower Claim File. The field agent provides the WO with a completed Form 11369 (see IRM 25.2.1.5.5 for Form 11369 requirements) and returns the whistleblower claim file to the WO per IRM 25.2.1.5.6, the WO will update the ICE indicator to a 3. The field agent will then send the case to Technical Services for continued processing.

Note: The whistleblower claim file should never be present in the audit case file once the revenue agent completes the field audit. If it is present once the case reaches the BBA team, contact the WO liaison for instructions on how and where to ship the whistleblower claim file.

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Exhibit 4.31.13-1 (08-29-2025)

Form 5344

This exhibit provides instruction for completing Form 5344, Examination Closing Record, for closing the case.

Form 5344 item	Agreed NOPPA or Agreed FPA with full payment	Agreed Form 15027 - FPA with PO	Agreed Mod IU with full or no payment
P38 - 40, Block Number	X	X	X
P45 - 48, Sequence Number	X	X	X
Line 8, Agreement Date	Leave blank	Leave blank	Leave blank
Line 12, Tax, Penalty and Interest Adjustments	TC 300 - IU amount for the partnership.	If full PO (push-out code 1), enter \$0. If partial PO (push-out code 2), enter the amount of the IU that will be assessed to the BBA partnership.	TC 300 - IU amount for the partnership
Line 13, Disposal Code	Agreed NOPPA = DC 03. Agreed FPA = DC 09. See A below	09	04
Line 14, Statute Extended to	Complete if ASED is imminent (within 90 days) or is expired and showing AE. See B below	Complete if ASED is imminent (within 90 days) or is expired and showing AE.	Complete if ASED is imminent (within 90 days) or is expired and showing AE.
Line 15, Credit, Tax Computation Adjustments and Penalties with REF Numbers (PRNs)	Enter PRN and amount, if any.	Enter PRN and amount, if any.	Enter PRN and amount, if any.
Line C, Operator Employee No.	X	X	X
Line 28, Revenue Agent's Time	X, See C below	X, See C below	X, See C below
Line 30, Examination Technique Code	X	X	X
Line 31, Revenue Agent's Grade	X	X	X
Line 34, Adjustment Amount	X	X	X
Line 36, #* Hash Total	X	X	X

Exhibit 4.31.13-1 (Cont. 1) (08-29-2025)
Form 5344

Line 39, & Disclosure Code	If applicable, See D below	If applicable, See D below	If applicable, See D below
Line K, Tax Examiner	X	X	X
Line 51, Reason Code	187 or blank if no IU	187 or blank if no IU	187 or blank if no IU
Line 312, IU-PS-ADJ-YR-AMT	IU amount partnership agreed to pay (same as line 12)	IU amount partnership agreed to pay (same as line 12)	IU amount partnership agreed to pay (same as line 12)
Line 313, IU-PUSHED-OUT-AMT	Leave blank	IU PO agreed amount	Leave blank
Line 314, IU-REDUCTION-AMT	Leave blank	MOD amend/alternative procedure if modification before PO	MOD amend/alternative procedure
Line 315 IU-ADJ-YR (see E below)	The year the FPA is issued, the NOPPA is countersigned or court decision is final.	The year the FPA is issued or court decision is final.	The year the FPA is issued, or court decision is final, or the year that the modification is closed by the BBA team.
Line 408, Related Ret Alpha Code	P	P	P
Line 411, Payment Code	F if fully paid, N if no payment or IU	F if fully paid, N if no payment or IU	F if fully paid, N if no payment or IU
Line 412, Installment Agreement Code	N	N	N

X = applicable

A. Technical services will input DC 08 so it must be changed.

B. Will be 3 years from the due date of the adjustment year return. The due date of the adjustment year return will be used instead of the filing date since the filing date may not yet be known.

C. May need to verify time in ERCS.

D. 3-digit state agency code. If this is applicable, the revenue agent would have input it upon movement to technical services.

E. This must be entered on all BBA cases (except no changes). BBA assessments are adjustment year taxes. Entry of the adjustment year allows for a cross reference to post to the reviewed year and the adjustment year.

Centralized Partnership Audit Regime (BBA) Post Field Examination Procedures 4.31.13

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Exhibit 4.31.13-2 (08-29-2025)

BBA Forms and Letters

- Form 872-M, Consent to Extend the Time to Make Partnership Adjustments
- Form 976, Claim for Deficiency Dividends Deductions by a Personal Holding Company, Regulated Investment Company, or Real Estate Investment Trust
- Form 2848, Power of Attorney and Declaration of Representative
- Form 3870, Request for Adjustment
- Form 5344, Examination Closing Record
- Form 7036, Election under Section 1101(g)(4) of the Bipartisan Budget Act of 2015
- Form 8927, Determination Under Section 860(e)(4) by a Qualified Investment Entity
- Form 8978, Partner's Additional Reporting Year Tax
- Form 8978 Schedule A, Partner's Additional Reporting Year Tax (Schedule of Adjustments)
- Form 8979, Partnership Representative Revocation/Resignation and Designation
- Form 8980, Partnership Request for Modification of Imputed Underpayments Under IRC Section 6225(c)
- Form 8981, Waiver of the Period Under IRC Section 6231(b)(2)(A) and Expiration of the Period for Modification Submission Under IRC Section 6225(c)(7)
- Form 8982, Affidavit for Partner Modification Amended Return Under IRC 6225(c)(2)(A) or Partner Alternative Procedure Under IRC 6225(c)(2)(B)
- Form 8983, Certification of Partner Tax-Exempt Status for Modification Under IRC 6225(c)(3)
- Form 8984, Extension of the Taxpayer Modification Submission Period Under IRC 6225(c)(7)
- Form 8985, Pass-Through Statement -Transmittal/Partnership Adjustment Tracking Report (Required Under Sections 6226 and 6227)
- Form 8985-V, Tax Payment by a Pass-Through Partner
- Form 8986, Partner's Share of Adjustment(s) to Partnership-Related Item(s) (Required under Sections 6226 and 6227)
- Form 8988, Election for Alternative to Payment of the Imputed Underpayment - IRC Section 6226
- Form 8989, Request to Revoke the Election for Alternative to Payment of the Imputed Underpayment
- Form 14726, Waiver of the Notice of Final Partnership Adjustment (FPA)
- Form 14791, Preliminary Partnership Examination Changes, Imputed Underpayment Computation and Partnership Level Determinations as to Penalties, Additions to Tax and Additional Amounts
- Form 14792, Partnership Examination Changes, Imputed Underpayment Computation and Partnership Level Determinations as to Penalties, Additions to Tax and Additional Amounts
- Form 14792-A, Agreement as to Partnership-Related Items and Partnership-Level Determinations as to Penalties, Additions to Tax, and Additional Amounts
- Form 15027, Partnership Summary of Approved Modifications and the Imputed Underpayments
- Form 15028, Certification of Publicly Traded Partnership to Notify Specified Partners and Qualified Relevant Partners for Approved Modifications Under IRC 6225(c)(5)
- Form 15057, Agreement to Rescind Notice of Final Partnership Adjustment
- Form 15372, Bipartisan Budget Act (BBA) Chapter 2/2A Revenue Agent Report (RAR) Package Check Sheet
- Letter 907-M, Request to Extend Limitation Period to Make Partnership Adjustments
- Letter 1817-M, BBA Partnership - Regarding Form 872-M
- Letter 5891, 30-Day Letter
- Letter 5892, Notice of Proposed Partnership Adjustments- Partnership
- Letter 5892-A, Notice of Partnership Adjustments - Partnership Representative
- Letter 5895, Preliminary Partnership Examination Changes and Imputed Underpayment
- Letter 5931, Response to Partnership IRC 6226 Election
- Letter 5933, Notice of Final Partnership Adjustment - Partnership
- Letter 5933-A, Notice of Final Partnership Adjustment - Partnership Representative
- Letter 5934, Revocation of IRC Section 6226 Election

Exhibit 4.31.13-2 (Cont. 1) (08-29-2025)**BBA Forms and Letters**

- Letter 5939, Modification Request Acknowledgement
- Letter 5940, BBA Approved/Unapproved Document Transmittal
- Letter 5975, Modification Determination
- Letter 6007, Notice of No Partnership Representative in Effect
- Letter 6008, Notice of Partnership Representative Selection
- Letter 6053, Notice to Partnership of Partnership Representative Change
- Letter 6073, Push-Out Package Acknowledgement (BBA Partnership)
- Letter 6210, BBA PTP Notice and Demand
- Letter 6247, Final Partnership Adjustment Rescission