

Section 6227, added Pub. L. 97-248, title IV, §402(a), Sept. 3, 1982, 96 Stat. 655; amended Pub. L. 105-34, title XII, §§1236(a), 1243(a), Aug. 5, 1997, 111 Stat. 1025, 1029; Pub. L. 107-147, title IV, §417(19)(A), Mar. 9, 2002, 116 Stat. 56, related to administrative adjustment requests.

Section 6228, added Pub. L. 97-248, title IV, §402(a), Sept. 3, 1982, 96 Stat. 656; amended Pub. L. 97-448, title III, §306(c)(1)(B), Jan. 12, 1983, 96 Stat. 2406; Pub. L. 102-572, title IX, §902(b)(2), Oct. 29, 1992, 106 Stat. 4516; Pub. L. 107-147, title IV, §417(19)(B), Mar. 9, 2002, 116 Stat. 56, related to judicial review where administrative adjustment request is not allowed in full.

Section 6229, added Pub. L. 97-248, title IV, §402(a), Sept. 3, 1982, 96 Stat. 659; amended Pub. L. 99-514, title XVIII, §1875(d)(1), Oct. 22, 1986, 100 Stat. 2896; Pub. L. 100-647, title I, §1018(o)(3), Nov. 10, 1988, 102 Stat. 3585; Pub. L. 105-34, title XII, §§1233(a)-(c), 1235(a), Aug. 5, 1997, 111 Stat. 1023, 1024; Pub. L. 107-147, title IV, §416(d)(1)(B), Mar. 9, 2002, 116 Stat. 55; Pub. L. 111-147, title V, §513(a)(2)(B), Mar. 18, 2010, 124 Stat. 112, related to period of limitations for making assessments.

Section 6230, added Pub. L. 97-248, title IV, §402(a), Sept. 3, 1982, 96 Stat. 660; amended Pub. L. 98-369, div. A, title VII, §714(p)(2)(A), July 18, 1984, 98 Stat. 964; Pub. L. 99-514, title XVIII, §1875(d)(2)(A), Oct. 22, 1986, 100 Stat. 2896; Pub. L. 100-647, title I, §1018(o)(1), Nov. 10, 1988, 102 Stat. 3584; Pub. L. 102-572, title IX, §902(b)(2), Oct. 29, 1992, 106 Stat. 4516; Pub. L. 105-34, title XII, §§1237(a)-(c)(1), 1238(b)(2)-(6), 1239(c)(1), Aug. 5, 1997, 111 Stat. 1025-1028; Pub. L. 105-206, title III, §3201(e)(2), July 22, 1998, 112 Stat. 740; Pub. L. 110-172, §11(a)(36), Dec. 29, 2007, 121 Stat. 2487, related to additional administrative provisions.

#### AMENDMENTS

2018—Subsec. (a). Pub. L. 115-141, §201(c)(5), substituted “partnership-related items” for “items of income, gain, loss, deduction, or credit of the partnership”.

Subsec. (b). Pub. L. 115-141, §206(p)(2), substituted “is filed” for “is made” in introductory provisions and in par. (1).

Subsec. (b)(1). Pub. L. 115-141, §206(p)(3), which directed substitution of “paragraphs (2), (7), and (9)” for “paragraphs (2), (6), and (7)”, was executed by making the substitution for “paragraphs (2), (6) and (7)” to reflect the probable intent of Congress.

Subsec. (d). Pub. L. 115-141, §206(f), added subsec. (d).

#### Statutory Notes and Related Subsidiaries

##### EFFECTIVE DATE OF 2018 AMENDMENT

Amendment by Pub. L. 115-141 effective as if included in section 1101 of Pub. L. 114-74, see section 207 of Pub. L. 115-141, set out as a note under section 6031 of this title.

##### EFFECTIVE DATE

Section applicable to returns filed for partnership taxable years beginning after Dec. 31, 2017, with certain exceptions, see section 1101(g) of Pub. L. 114-74, set out as a note under section 6221 of this title.

#### PART III—PROCEDURE

Sec.	
6231.	Notice of proceedings and adjustment.
6232.	Assessment, collection, and payment.
6233.	Interest and penalties.
6234.	Judicial review of partnership adjustment.
6235.	Period of limitations on making adjustments.

#### Editorial Notes

##### AMENDMENTS

2018—Pub. L. 115-141, div. U, title II, §206(p)(11), Mar. 23, 2018, 132 Stat. 1183, amended part heading generally, substituting “PART III—PROCEDURE” for “PART 1—PROCEDURE”.

## § 6231. Notice of proceedings and adjustment

### (a) In general

The Secretary shall mail to the partnership and the partnership representative—

(1) notice of any administrative proceeding initiated at the partnership level with respect to an adjustment of any partnership-related item for any partnership taxable year, or any partner’s distributive share thereof,

(2) notice of any proposed partnership adjustment resulting from such proceeding, and

(3) notice of any final partnership adjustment resulting from such proceeding.

Any notice of a final partnership adjustment shall be sufficient if mailed to the last known address of the partnership representative or the partnership (even if the partnership has terminated its existence). The first sentence shall apply to any proceeding with respect to an administrative adjustment request filed by a partnership under section 6227.

### (b) Timing of notices

#### (1) Notice of proposed partnership adjustment

Any notice of a proposed partnership adjustment shall not be mailed later than the date determined under section 6235 (determined without regard to paragraphs (2) and (3) of subsection (a) thereof).

#### (2) Notice of final partnership adjustment

##### (A) In general

Except to the extent that the partnership elects to waive the application of this subparagraph, any notice of a final partnership adjustment shall not be mailed earlier than 270 days after the date on which the notice of the proposed partnership adjustment is mailed.

##### (B) Statute of limitations on adjustment

For the period of limitations on making adjustments, see section 6235.

### (c) Further notices restricted

If the Secretary mails a notice of a final partnership adjustment to any partnership for any partnership taxable year and the partnership files a petition under section 6234 with respect to such notice, in the absence of a showing of fraud, malfeasance, or misrepresentation of a material fact, the Secretary shall not mail another such notice to such partnership with respect to such taxable year.

### (d) Authority to rescind notice with partnership consent

The Secretary may, with the consent of the partnership, rescind any notice of a partnership adjustment mailed to such partnership. Any notice so rescinded shall not be treated as a notice of a partnership adjustment for purposes of this subchapter, and the taxpayer shall have no right to bring a proceeding under section 6234 with respect to such notice.

(Added Pub. L. 114-74, title XI, §1101(c)(1), Nov. 2, 2015, 129 Stat. 632; amended Pub. L. 115-141, div. U, title II, §§201(c)(6), 206(h), Mar. 23, 2018, 132 Stat. 1173, 1179.)

**Editorial Notes****PRIOR PROVISIONS**

A prior section 6231, added Pub. L. 97-248, title IV, § 402(a), Sept. 3, 1982, 96 Stat. 663; amended Pub. L. 98-369, div. A, title VII, § 714(p)(2)(B)-(D), (I), July 18, 1984, 98 Stat. 964, 965; Pub. L. 105-34, title XI, § 1141(b), title XII, §§ 1232(a), 1234(a), Aug. 5, 1997, 111 Stat. 981, 1023, 1024; Pub. L. 105-206, title III, § 3507(a), July 22, 1998, 112 Stat. 772; Pub. L. 107-147, title IV, §§ 416(d)(1)(C), 417(19)(C), Mar. 9, 2002, 116 Stat. 55, 57, defined terms for purposes of this subchapter and listed special rules for partnership items, prior to repeal by Pub. L. 114-74, title XI, § 1101(a), Nov. 2, 2015, 129 Stat. 625.

**AMENDMENTS**

2018—Subsec. (a). Pub. L. 115-141, § 206(h)(2), substituted “Any notice of a final partnership adjustment” for “Any notice of a final partnership adjustment shall not be mailed earlier than 270 days after the date on which the notice of the proposed partnership adjustment is mailed. Such notices” in concluding provisions.

Subsec. (a)(1). Pub. L. 115-141, § 201(c)(6), substituted “any partnership-related item for any partnership taxable year” for “any item of income, gain, loss, deduction, or credit of a partnership for a partnership taxable year”.

Subsecs. (b) to (d). Pub. L. 115-141, § 206(h)(1), added subsec. (b) and redesignated former subsecs. (b) and (c) as (c) and (d), respectively.

**Statutory Notes and Related Subsidiaries****EFFECTIVE DATE OF 2018 AMENDMENT**

Amendment by Pub. L. 115-141 effective as if included in section 1101 of Pub. L. 114-74, see section 207 of Pub. L. 115-141, set out as a note under section 6031 of this title.

**EFFECTIVE DATE**

Section applicable to returns filed for partnership taxable years beginning after Dec. 31, 2017, with certain exceptions, see section 1101(g) of Pub. L. 114-74, set out as a note under section 6221 of this title.

**SPECIAL RULE FOR CERTAIN INTERNATIONAL SATELLITE PARTNERSHIPS**

Pub. L. 97-248, title IV, § 406, Sept. 3, 1982, 96 Stat. 670, as amended by Pub. L. 99-514, § 2, Oct. 22, 1986, 100 Stat. 2095, provided that: “[Former] Subchapter C of chapter 63 of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] (relating to tax treatment of partnership items), section 6031 of such Code (relating to returns of partnership income), and section 6046A of such Code (relating to returns as to interest in foreign partnerships) shall not apply to the International Telecommunications Satellite Organization, the International Maritime Satellite Organization, and any organization which is a successor of either of such organizations.”

**§ 6232. Assessment, collection, and payment****(a) In general**

Any imputed underpayment shall be assessed and collected in the same manner as if it were a tax imposed for the adjustment year by subtitle A, except that—

(1) subchapter B of chapter 63 shall not apply, and

(2) in the case of an administrative adjustment request to which section 6227(b)(1) applies, the underpayment shall be paid and may be assessed when the request is filed.

**(b) Limitation on assessment**

Except as otherwise provided in this subtitle (other than subchapter B of this chapter), no as-

essment of an imputed underpayment may be made (and no levy or proceeding in any court for the collection of any amount resulting from such adjustment may be made, begun or prosecuted) before—

(1) the close of the 90th day after the day on which a notice of a final partnership adjustment was mailed, and

(2) if a petition is filed under section 6234 with respect to such notice, the decision of the court has become final.

The preceding sentence shall not apply in the case of a specified similar amount (as defined in subsection (f)(2)).

**(c) Premature action may be enjoined**

Notwithstanding section 7421(a), any action which violates subsection (b) may be enjoined in the proper court, including the Tax Court. The Tax Court shall have no jurisdiction to enjoin any action under this subsection unless a timely petition has been filed under section 6234 and then only in respect of the adjustments that are the subject of such petition.

**(d) Exceptions to restrictions on adjustments****(1) Adjustments arising out of math or clerical errors****(A) In general**

If the partnership is notified that, on account of a mathematical or clerical error appearing on the partnership return, an adjustment to an item is required, rules similar to the rules of paragraphs (1) and (2) of section 6213(b) shall apply to such adjustment.

**(B) Special rule**

If a partnership is a partner in another partnership, any adjustment on account of such partnership's failure to comply with the requirements of section 6222(a) with respect to its interest in such other partnership shall be treated as an adjustment referred to in subparagraph (A), except that paragraph (2) of section 6213(b) shall not apply to such adjustment.

**(2) Partnership may waive restrictions**

The partnership may at any time (whether or not any notice of partnership adjustment has been issued), by a signed notice in writing filed with the Secretary, waive the restrictions provided in subsection (b) on the making of any partnership adjustment.

**(e) Limit where no proceeding begun**

If no proceeding under section 6234 is begun with respect to any notice of a final partnership adjustment during the 90-day period described in subsection (b), the amount for which the partnership is liable under section 6225 shall not exceed the amount determined in accordance with such notice.

**(f) Failure to pay imputed underpayment****(1) In general**

If any amount of any imputed underpayment to which section 6225 applies or any specified similar amount (or any interest or penalties with respect to any such amount) has not been paid by the date which is 10 days after the date on which the Secretary provides notice and demand for such payment—