

**(c) Coordination with subpart A****(1) Notice of partnership adjustment before filing of petition**

No petition may be filed under this section after the Secretary mails to the partnership a notice of a partnership adjustment for the partnership taxable year to which the request under section 6251 relates.

**(2) Notice of partnership adjustment after filing but before hearing of petition**

If the Secretary mails to the partnership a notice of a partnership adjustment for the partnership taxable year to which the request under section 6251 relates after the filing of a petition under this subsection but before the hearing of such petition, such petition shall be treated as an action brought under section 6247 with respect to such notice, except that subsection (b) of section 6247 shall not apply.

**(3) Notice must be before expiration of statute of limitations**

A notice of a partnership adjustment for the partnership taxable year shall be taken into account under paragraphs (1) and (2) only if such notice is mailed before the expiration of the period prescribed by section 6248 for making adjustments to partnership items for such taxable year.

**(d) Scope of judicial review**

Except in the case described in paragraph (2) of subsection (c), a court with which a petition is filed in accordance with this section shall have jurisdiction to determine only those partnership items to which the part of the request under section 6251 not allowed by the Secretary relates and those items with respect to which the Secretary asserts adjustments as offsets to the adjustments requested by the partnership.

**(e) Determination of court reviewable**

Any determination by a court under this section shall have the force and effect of a decision of the Tax Court or a final judgment or decree of the district court or the Claims Court, as the case may be, and shall be reviewable as such. The date of any such determination shall be treated as being the date of the court's order entering the decision.

(Added Pub. L. 105-34, title XII, § 1222(a), Aug. 5, 1997, 111 Stat. 1016.)

PART III—DEFINITIONS AND SPECIAL  
RULES

Sec.  
6255. Definitions and special rules.

**§ 6255. Definitions and special rules****(a) Definitions**

For purposes of this subchapter—

**(1) Electing large partnership**

The term “electing large partnership” has the meaning given to such term by section 775.

**(2) Partnership item**

The term “partnership item” has the meaning given to such term by section 6231(a)(3).

**(b) Partners bound by actions of partnership, etc.****(1) Designation of partner**

Each electing large partnership shall designate (in the manner prescribed by the Secretary) a partner (or other person) who shall have the sole authority to act on behalf of such partnership under this subchapter. In any case in which such a designation is not in effect, the Secretary may select any partner as the partner with such authority.

**(2) Binding effect**

An electing large partnership and all partners of such partnership shall be bound—

- (A) by actions taken under this subchapter by the partnership, and
- (B) by any decision in a proceeding brought under this subchapter.

**(c) Partnerships having principal place of business outside the United States**

For purposes of sections 6247 and 6252, a principal place of business located outside the United States shall be treated as located in the District of Columbia.

**(d) Treatment where partnership ceases to exist**

If a partnership ceases to exist before a partnership adjustment under this subchapter takes effect, such adjustment shall be taken into account by the former partners of such partnership under regulations prescribed by the Secretary.

**(e) Date decision becomes final**

For purposes of this subchapter, the principles of section 7481(a) shall be applied in determining the date on which a decision of a district court or the Claims Court becomes final.

**(f) Partnerships in cases under title 11 of the United States Code****(1) Suspension of period of limitations on making adjustment, assessment, or collection**

The running of any period of limitations provided in this subchapter on making a partnership adjustment (or provided by section 6501 or 6502 on the assessment or collection of any amount required to be paid under section 6242) shall, in a case under title 11 of the United States Code, be suspended during the period during which the Secretary is prohibited by reason of such case from making the adjustment (or assessment or collection) and—

- (A) for adjustment or assessment, 60 days thereafter, and
- (B) for collection, 6 months thereafter.

A rule similar to the rule of section 6213(f)(2) shall apply for purposes of section 6246.

**(2) Suspension of period of limitation for filing for judicial review**

The running of the period specified in section 6247(a) or 6252(b) shall, in a case under title 11 of the United States Code, be suspended during the period during which the partnership is prohibited by reason of such case from filing a petition under section 6247 or 6252 and for 60 days thereafter.

**(g) Regulations**

The Secretary shall prescribe such regulations as may be necessary to carry out the provisions of this subchapter, including regulations—