

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.

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.)

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.

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 Mari-