

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.

**§ 6234. Judicial review of partnership adjustment**

**(a) In general**

Within 90 days after the date on which a notice of a final partnership adjustment is mailed under section 6231 with respect to any partnership taxable year, the partnership may file a petition for a readjustment for such taxable year with—

- (1) the Tax Court,
- (2) the district court of the United States for the district in which the partnership's principal place of business is located, or
- (3) the Court of Federal Claims.

**(b) Jurisdictional requirement for bringing action in district court or Court of Federal Claims**

**(1) In general**

A readjustment petition under this section may be filed in a district court of the United States or the Court of Federal Claims only if the partnership filing the petition deposits with the Secretary, on or before the date the petition is filed, the amount of (as of the date of the filing of the petition) the imputed underpayment, penalties, additions to tax, and additional amounts with respect to such imputed underpayment if the partnership adjustment was made as provided by the notice of final partnership adjustment. The court may by order provide that the jurisdictional requirements of this paragraph are satisfied where there has been a good faith attempt to satisfy such requirement and any shortfall of the amount required to be deposited is timely corrected.

**(2) Interest payable**

Any amount deposited under paragraph (1), while deposited, shall not be treated as a payment of tax for purposes of this title (other than chapter 67).

**(c) Scope of judicial review**

A court with which a petition is filed in accordance with this section shall have jurisdiction to determine all partnership-related items for the partnership taxable year to which the notice of final partnership adjustment relates, the proper allocation of such items among the partners, and the applicability of any penalty, addition to tax, or additional amount for which the partnership may be liable under this subchapter.

**(d) 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 Court of Federal Claims, 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.

**(e) Effect of decision dismissing action**

If an action brought under this section is dismissed other than by reason of a rescission under section 6231(c),<sup>1</sup> the decision of the court dismissing the action shall be considered as its decision that the notice of final partnership adjustment is correct, and an appropriate order shall be entered in the records of the court.

(Added Pub. L. 114-74, title XI, §1101(c)(1), Nov. 2, 2015, 129 Stat. 634; amended Pub. L. 114-113, div. Q, title IV, §411(b)(2), (3), Dec. 18, 2015, 129 Stat. 3122; Pub. L. 115-141, div. U, title II, §§201(c)(7), 206(j), Mar. 23, 2018, 132 Stat. 1173, 1180.)

REFERENCES IN TEXT

Section 6231(c), referred to in subsec. (e), was redesignated section 6231(d) by Pub. L. 115-141, div. U, title II, §206(h)(1), Mar. 23, 2018, 132 Stat. 1179.

PRIOR PROVISIONS

A prior section 6234, added Pub. L. 105-34, title XII, §1231(a), Aug. 5, 1997, 111 Stat. 1020; amended Pub. L. 107-147, title IV, §416(d)(1)(D), Mar. 9, 2002, 116 Stat. 55, related to declaratory judgment relating to treatment of items other than partnership items with respect to an oversheltered return, prior to repeal by Pub. L. 114-74, title XI, §1101(a), Nov. 2, 2015, 129 Stat. 625.

AMENDMENTS

2018—Subsec. (b)(1). Pub. L. 115-141, §206(j), substituted “the amount of (as of the date of the filing of the petition) the imputed underpayment, penalties, additions to tax, and additional amounts with respect to such imputed underpayment” for “the amount of the imputed underpayment (as of the date of the filing of the petition)”.

Subsec. (c). Pub. L. 115-141, §201(c)(7), substituted “all partnership-related items” for “all items of income, gain, loss, deduction, or credit of the partnership”.

2015—Pub. L. 114-113 substituted “Court of Federal Claims” for “Claims Court” wherever appearing.

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 OF 2015 AMENDMENT

Amendment by Pub. L. 114-113 effective as if included in section 1101 of Pub. L. 114-74, see section 411(e) of Pub. L. 114-113, 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.

**§ 6235. Period of limitations on making adjustments**

**(a) In general**

Except as otherwise provided in this section or section 905(c), no adjustment under this subchapter for any partnership taxable year may be made after the later of—

- (1) the date which is 3 years after the latest of—
  - (A) the date on which the partnership return for such taxable year was filed,

<sup>1</sup> See References in Text note below.