

I.R.C. § 6229

**Effective: March 18, 2010**United States Code Annotated [Currentness](#)Title 26. Internal Revenue Code ([Refs & Annos](#))Subtitle F. Procedure and Administration ([Refs & Annos](#))▣ [Chapter 63](#). Assessment▣ [Subchapter C](#). Tax Treatment of Partnership Items ([Refs & Annos](#))→→ **§ 6229. Period of limitations for making assessments**

**(a) General rule.**--Except as otherwise provided in this section, the period for assessing any tax imposed by subtitle A with respect to any person which is attributable to any partnership item (or affected item) for a partnership taxable year shall not expire before the date which is 3 years after the later of--

- (1) the date on which the partnership return for such taxable year was filed, or
- (2) the last day for filing such return for such year (determined without regard to extensions).

**(b) Extension by agreement.**--

**(1) In general.**--The period described in subsection (a) (including an extension period under this subsection) may be extended--

**(A)** with respect to any partner, by an agreement entered into by the Secretary and such partner, and

**(B)** with respect to all partners, by an agreement entered into by the Secretary and the tax matters partner (or any other person authorized by the partnership in writing to enter into such an agreement),

before the expiration of such period.

**(2) Special rule with respect to debtors in Title 11 cases.**--Notwithstanding any other law or rule of law, if an agreement is entered into under paragraph (1)(B) and the agreement is signed by a person who would be the tax matters partner but for the fact that, at the time that the agreement is executed, the person is a debtor in a bankruptcy proceeding under Title 11 of the United States Code, such agreement shall be binding on all partners in the partnership unless the Secretary has been notified of the bankruptcy proceeding in accordance with regulations prescribed by the Secretary.

## I.R.C. § 6229

**(3) Coordination with section 6501(c)(4).**--Any agreement under [section 6501\(c\)\(4\)](#) shall apply with respect to the period described in subsection (a) only if the agreement expressly provides that such agreement applies to tax attributable to partnership items.

**(c) Special rule in case of fraud, etc.--**

**(1) False return.**--If any partner has, with the intent to evade tax, signed or participated directly or indirectly in the preparation of a partnership return which includes a false or fraudulent item--

**(A)** in the case of partners so signing or participating in the preparation of the return, any tax imposed by subtitle A which is attributable to any partnership item (or affected item) for the partnership taxable year to which the return relates may be assessed at any time, and

**(B)** in the case of all other partners, subsection (a) shall be applied with respect to such return by substituting "6 years" for "3 years".

**(2) Substantial omission of income.**--If any partnership omits from gross income an amount properly includable therein and such amount is described in [clause \(i\) or \(ii\) of section 6501\(e\)\(1\)\(A\)](#), subsection (a) shall be applied by substituting "6 years" for "3 years".

**(3) No return.**--In the case of a failure by a partnership to file a return for any taxable year, any tax attributable to a partnership item (or affected item) arising in such year may be assessed at any time.

**(4) Return filed by Secretary.**--For purposes of this section, a return executed by the Secretary under [subsection \(b\) of section 6020](#) on behalf of the partnership shall not be treated as a return of the partnership.

**(d) Suspension when Secretary makes administrative adjustment.**--If notice of a final partnership administrative adjustment with respect to any taxable year is mailed to the tax matters partner, the running of the period specified in subsection (a) (as modified by other provisions of this section) shall be suspended--

**(1)** for the period during which an action may be brought under [section 6226](#) (and, if a petition is filed under [section 6226](#) with respect to such administrative adjustment, until the decision of the court becomes final), and

**(2)** for 1 year thereafter.

**(e) Unidentified partner.--If--**

**(1)** the name, address, and taxpayer identification number of a partner are not furnished on the partnership return for a partnership taxable year, and

## I.R.C. § 6229

(2)(A) the Secretary, before the expiration of the period otherwise provided under this section with respect to such partner, mails to the tax matters partner the notice specified in [paragraph \(2\) of section 6223\(a\)](#) with respect to such taxable year, or

(B) the partner has failed to comply with [subsection \(b\) of section 6222](#) (relating to notification of inconsistent treatment) with respect to any partnership item for such taxable year,

the period for assessing any tax imposed by subtitle A which is attributable to any partnership item (or affected item) for such taxable year shall not expire with respect to such partner before the date which is 1 year after the date on which the name, address, and taxpayer identification number of such partner are furnished to the Secretary.

**(f) Special rules.--**

**(1) Items becoming nonpartnership items.--**If before the expiration of the period otherwise provided in this section for assessing any tax imposed by subtitle A with respect to the partnership items of a partner for the partnership taxable year, such items become nonpartnership items by reason of 1 or more of the events described in [subsection \(b\) of section 6231](#), the period for assessing any tax imposed by subtitle A which is attributable to such items (or any item affected by such items) shall not expire before the date which is 1 year after the date on which the items become nonpartnership items. The period described in the preceding sentence (including any extension period under this sentence) may be extended with respect to any partner by agreement entered into by the Secretary and such partner.

**(2) Special rule for partial settlement agreements.--**If a partner enters into a settlement agreement with the Secretary or the Attorney General (or his delegate) with respect to the treatment of some of the partnership items in dispute for a partnership taxable year but other partnership items for such year remain in dispute, the period of limitations for assessing any tax attributable to the settled items shall be determined as if such agreement had not been entered into.

**(g) Period of limitations for penalties.--**The provisions of this section shall apply also in the case of any addition to tax or an additional amount imposed under subchapter A of chapter 68 which arises with respect to any tax imposed under subtitle A in the same manner as if such addition or additional amount were a tax imposed by subtitle A.

**(h) Suspension during pendency of bankruptcy proceeding.--**If a petition is filed naming a partner as a debtor in a bankruptcy proceeding under Title 11 of the United States Code, the running of the period of limitations provided in this section with respect to such partner shall be suspended--

(1) for the period during which the Secretary is prohibited by reason of such bankruptcy proceeding from making an assessment, and

I.R.C. § 6229

(2) for 60 days thereafter.

CREDIT(S)

(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\(a\), \(b\), \(c\)](#), 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.)

2002 Acts. The amendment by section 416(d)(1) of Pub.L. 107-147 applicable with respect to settlement agreements entered into after March 9, 2002, see section 416(d)(2) of Pub.L. 107-147, set out as a note under 26 U.S.C.A. § 6224.

Current through P.L. 113-234 approved 12-16-2014

Westlaw. (C) 2015 Thomson Reuters. No Claim to Orig. U.S. Govt. Works.

END OF DOCUMENT