

**Amended Return or Administrative Adjustment Request (AAR)**

(For use by filers of Forms 1065, 1065-B, and 1066)

▶ Go to [www.irs.gov/Form1065X](http://www.irs.gov/Form1065X) for instructions and the latest information.

For tax year ending  
▶ \_\_\_\_\_  
(Enter month and year.)

<b>Please Type or Print</b>	Name	Employer identification number
	Number, street, and room or suite no. (If a P.O. box, see instructions.)	
	City or town, state, and ZIP code	Telephone number (optional)

Enter name and address used on original return (If same as above, write "Same.")

Internal Revenue Service Center  
where original return was filed ▶

**TEFRA/NonTEFRA Determination**

**A** Has the partnership made an election to be treated as an electing large partnership (ELP) under the provisions of section 775?  Yes  No

If "Yes," the partnership is not subject to TEFRA. Enter the date of the election ▶ \_\_\_\_\_, go to Item E, and check the "Not subject to TEFRA" box. Do not complete Items B through D.

You must determine if the partnership is subject to the rules for consolidated audit proceedings (TEFRA proceedings) under sections 6221 through 6234. See instructions for details.

**B** Did the partnership have 10 or fewer partners at all times during the tax year? (**Note:** A husband and wife are considered one partner for TEFRA purposes.)  Yes  No

**C** At all times during the partnership's tax year, were all partners U.S. citizens, resident aliens, C corporations, or estates of deceased partners?  Yes  No

If the answers to questions B and C are "Yes," the partnership is not subject to TEFRA proceedings. A partnership that is not subject to TEFRA cannot file an Administrative Adjustment Request. See instructions for details.

**D** If the partnership is not otherwise subject to TEFRA, has the partnership filed Form 8893, Election of Partnership Level Tax Treatment, or its equivalent, to make an election to be treated as a TEFRA partnership?  Yes  No

If the answer to question D is "Yes," enter the tax year that the election to be treated as a TEFRA partnership was originally filed with the partnership return ▶ \_\_\_\_\_

**E** The partnership is  Subject to TEFRA  Not subject to TEFRA

**F** Check the applicable box (see instructions):  Amended Return  Administrative Adjustment Request (AAR)

**G** If you are a Tax Matters Partner (TMP) or a Partner With Authority (PWA) filing an AAR on behalf of the pass-through entity, are you requesting substituted return treatment? (see instructions)  Yes  No

**H** Check the applicable box to identify the type of pass-through entity:  Partnership  Electing Large Partnership (ELP)  
 Real Estate Mortgage Investment Conduit (REMIC)

**I** Partnerships and ELPs, enter the number of Schedules K-1 being filed with this return . . . . . ▶ \_\_\_\_\_

**Fill in applicable items and use Part III to explain any changes**

<b>Part I Amended or Administrative Adjustment Request (AAR) Items for Partnerships Filing Form 1065 Only (ELPs and REMICs, use Part II)</b>		(a) As originally reported on Schedule K or as previously adjusted	(b) Net change— increase or (decrease)— explain in Part III	(c) Correct amount
<b>Income (Loss)</b>	<b>1</b> Ordinary business income (loss) . . . . .	<b>1</b>		
	<b>2</b> Net rental real estate income (loss) . . . . .	<b>2</b>		
	<b>3</b> Other net rental income (loss) (see instructions) . . . . .	<b>3</b>		
	<b>4</b> Guaranteed payments . . . . .	<b>4</b>		
	<b>5</b> Interest income . . . . .	<b>5</b>		
	<b>6a</b> Ordinary dividends . . . . .	<b>6a</b>		
	<b>b</b> Qualified dividends . . . . .	<b>6b</b>		
	<b>7</b> Royalties . . . . .	<b>7</b>		
	<b>8</b> Net short-term capital gain (loss) . . . . .	<b>8</b>		
	<b>9a</b> Net long-term capital gain (loss) . . . . .	<b>9a</b>		
	<b>b</b> Collectibles (28%) gain (loss) . . . . .	<b>9b</b>		
<b>c</b> Unrecaptured section 1250 gain (see instructions) . . . . .	<b>9c</b>			
<b>10</b> Net section 1231 gain (loss) . . . . .	<b>10</b>			
<b>11</b> Other income (loss) (see instructions) . . . . .	<b>11</b>			

<b>Deductions</b>	<b>12</b>	Section 179 deduction . . . . .	<b>12</b>			
	<b>13a</b>	Contributions . . . . .	<b>13a</b>			
	<b>b</b>	Investment interest expense . . . . .	<b>13b</b>			
	<b>c</b>	Section 59(e) expenditures . . . . .	<b>13c</b>			
	<b>d</b>	Other deductions (see instructions) . . . . .	<b>13d</b>			
<b>Self-Employment</b>	<b>14a</b>	Net earnings (loss) from self-employment . . . . .	<b>14a</b>			
	<b>b</b>	Gross farming or fishing income . . . . .	<b>14b</b>			
	<b>c</b>	Gross nonfarm income . . . . .	<b>14c</b>			
<b>Credits</b>	<b>15a</b>	Low-income housing credit (section 42(j)(5)) . . . . .	<b>15a</b>			
	<b>b</b>	Low-income housing credit (other) . . . . .	<b>15b</b>			
	<b>c</b>	Qualified rehabilitation expenditures (rental real estate) . . . . .	<b>15c</b>			
	<b>d</b>	Other rental real estate credits (see instructions) . . . . .	<b>15d</b>			
	<b>e</b>	Other rental credits (see instructions) . . . . .	<b>15e</b>			
	<b>f</b>	Other credits (see instructions) . . . . .	<b>15f</b>			
<b>Foreign Transactions</b>	<b>16a</b>	Name of country or U.S. possession ► _____				
	<b>b</b>	Gross income from all sources . . . . .	<b>16b</b>			
	<b>c</b>	Gross income sourced at partner level . . . . .	<b>16c</b>			
	<b>d</b>	Foreign gross income sourced at partnership level passive category . . . . .	<b>16d</b>			
	<b>e</b>	Foreign gross income sourced at partnership level general category . . . . .	<b>16e</b>			
	<b>f</b>	Foreign gross income sourced at partnership level other . . . . .	<b>16f</b>			
	<b>g</b>	Deductions allocated and apportioned at partner level interest expense . . . . .	<b>16g</b>			
	<b>h</b>	Deductions allocated and apportioned at partner level other . . . . .	<b>16h</b>			
	<b>i</b>	Deductions allocated and apportioned at partnership level to foreign source income passive category . . . . .	<b>16i</b>			
	<b>j</b>	Deductions allocated and apportioned at partnership level to foreign source income general category . . . . .	<b>16j</b>			
	<b>k</b>	Deductions allocated and apportioned at partnership level to foreign source income other . . . . .	<b>16k</b>			
	<b>l</b>	Total foreign taxes (check one) ► Paid <input type="checkbox"/> Accrued <input type="checkbox"/>	<b>16l</b>			
	<b>m</b>	Reduction in taxes available for credit (see instructions)	<b>16m</b>			
	<b>n</b>	Other foreign tax information (see instructions) . . . . .				
<b>Alternative Minimum Tax (AMT) Items</b>	<b>17a</b>	Post-1986 depreciation adjustment . . . . .	<b>17a</b>			
	<b>b</b>	Adjusted gain or loss . . . . .	<b>17b</b>			
	<b>c</b>	Depletion (other than oil or gas) . . . . .	<b>17c</b>			
	<b>d</b>	Oil, gas, and geothermal properties—gross income . . . . .	<b>17d</b>			
	<b>e</b>	Oil, gas, and geothermal properties—deductions . . . . .	<b>17e</b>			
	<b>f</b>	Other AMT Items (see instructions) . . . . .	<b>17f</b>			
<b>Other Information</b>	<b>18a</b>	Tax-exempt interest income . . . . .	<b>18a</b>			
	<b>b</b>	Other tax-exempt income . . . . .	<b>18b</b>			
	<b>c</b>	Nondeductible expenses . . . . .	<b>18c</b>			
	<b>19a</b>	Distributions of cash and marketable securities . . . . .	<b>19a</b>			
	<b>b</b>	Distributions of other property . . . . .	<b>19b</b>			
	<b>20a</b>	Investment income . . . . .	<b>20a</b>			
	<b>b</b>	Investment expenses . . . . .	<b>20b</b>			
	<b>c</b>	Other items and amounts (see instructions) . . . . .	<b>20c</b>			

**Note: Amended Schedules K-1:** File amended Schedules K-1 with Form 1065X. If the partnership is filing Form 1065X for an administrative adjustment request (AAR), please inform the partners receiving the amended Schedules K-1 that the partnership is filing the AAR. If the partnership is not subject to the rules for consolidated audit proceedings (TEFRA proceedings) under sections 6221 through 6234, the partnership cannot file an AAR; and instead must furnish the amended Schedules K-1 to its partners. The partners must then file their own amended returns (see instructions).

**Part II Amended or Administrative Adjustment Request (AAR) Items for ELPs and REMICs Only**

(a) Description of Item Being Amended or Adjusted (see instructions)		(b) As originally reported or as previously adjusted	(c) Net change — increase or (decrease) — explain in Part III	(d) Correct amount
<b>1</b>		<b>1</b>		
<b>2</b>		<b>2</b>		
<b>3</b>		<b>3</b>		
<b>4</b>		<b>4</b>		
<b>5</b>		<b>5</b>		

**Tax and Payments** (see instructions)

<b>6</b>	<b>ELPs ONLY:</b> Tax and other payments . . . . .	<b>6</b>		
<b>7</b>	<b>REMICs ONLY:</b> Tax on net income from prohibited transactions . . . . .	<b>7</b>		
<b>8</b>	<b>REMICs ONLY:</b> Tax on net income from foreclosure property . . . . .	<b>8</b>		
<b>9</b>	<b>REMICs ONLY:</b> Tax on contributions after the startup day . . . . .	<b>9</b>		
<b>10</b>	Total tax . . . . .	<b>10</b>		
<b>11</b>	Tax paid with Form 7004 . . . . .	<b>11</b>		
<b>12</b>	Tax paid with (or after) the filing of the original return . . . . .			<b>12</b>
<b>13</b>	Add lines 11 and 12, column (d) . . . . .			<b>13</b>
<b>14</b>	Overpayment, if any, as shown on original return or as later adjusted . . . . .			<b>14</b>
<b>15</b>	Subtract line 14 from line 13 . . . . .			<b>15</b>

**Tax Due or Overpayments** (see instructions)

<b>16</b>	<b>Tax Due.</b> Subtract line 15 from line 10, column (d). For details on how to pay, see instructions . . . . .	<b>16</b>	
<b>17</b>	<b>Overpayment.</b> Subtract line 10, column (d), from line 15 . . . . .	<b>17</b>	

**Note. Amended Schedules K-1 or Schedules Q.** File amended Schedules K-1 or Schedules Q with Form 1065X. If the ELP or REMIC is filing Form 1065X for an administrative adjustment request (AAR), do not furnish the amended Schedules K-1 or Schedules Q to the partners or residual interest holders. If the REMIC is not filing for an AAR and is not subject to the rules for consolidated audit proceedings under sections 6221 through 6231, the REMIC must furnish the amended Schedules Q to its residual interest holders. See instructions for details.

**Sign Here**

Under penalties of perjury, I declare that I have filed an original return and that I have examined this amended return, including accompanying schedules and statements, and to the best of my knowledge and belief, this amended return is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of partner, limited liability company member, or authorized individual \_\_\_\_\_ Date \_\_\_\_\_ Title \_\_\_\_\_

**Paid Preparer Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶	Firm's EIN ▶			
Firm's address ▶	Phone no.			

