Form 1065X

(Rev. January 2018)
Department of the Treasury
Internal Revenue Service

Amended Return or Administrative Adjustment Request (AAR)

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

► Go to www.irs.gov/Form1065X for instructions and the latest information.

OMB No. 1545-0123

For tax year ending

(Enter month and year.)

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 The partnership is Subject to TEFRA Not subject to TEFRA F Check the applicable box (see instructions): Amended Return Administrative Adjustment Request (AAR)			Name	Emplo	Employer identification number								
TEFRA/NonTEFRA Determination A Has the partnership made an election to be treated as an electing large partnership (ELP) under the provisions of section 7757			Number street and as an autitoria (16 a D.O. have an instructions.)										
Print City or town, state, and ZIP code Telephone number (optional)			Number, street, and room or suite no. (If a P.O. box, see instructions.)										
TEFRA/NonTEFRA Determination A Has the partnership made an election to be treated as an electing large partnership (ELP) under the provisions of section 7757 yes No			City or town, state, and ZIP code	Teleph	Telephone number (optional)								
TEFRA/NonTEFRA Determination A Has the partnership made an election to be treated as an electing large partnership (ELP) under the provisions of section 7757	Ente	er name a	nd address used on original return (If same as above, write "Same.")										
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 ▶													
provisions of section 775? Yes No If "Yes," the partnership is not subject to TEFRA. Enter the date of the election			TEFRA/NonTEFRA	Dete	ermination								
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 6224. 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 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 another 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 is out of 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) 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	A	Has the provisi	e partnership made an election to be treated as an electing ons of section 775? ☐ Yes ☐ No	large	partnership (ELP) ur	nder the							
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) Partnerships and ELPs, enter the number of Schedules K-1 being filed with this return Amended or Administrative Adjustment Request (AAR) tems for Partnerships Filling Form 1065 Only (ELPs and REMICs, use Part III) Ordinary business income (loss) 2 Net rental real estate income (loss) 2 Net rental real estate income (loss) 2 Net rental real estate income (loss) 3 Other ret rental income (loss) 5 Oulidified dividends 6a 6a 6a 6a 6a 6a 6a 6							, go to Item E, and						
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?				olidate	ed audit proceedings	(TEFRA proceed	lings) under sections						
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 No No No No No Yes," enter the tax year that the election to be treated as a TEFRA partnership was originally filed with the partnership return Per Pe	В	Did the partnership have 10 or fewer partners at all times during the tax year? (Note: A husband and wife are considered one											
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If you are a Tax Matters Partner (TMP) or a Partner With Authority (PWA) filling an AAR on behalf of the pass-through entity, are you requesting substituted return treatment? (see instructions)	Е	The pa	rtnership is 🔲 Subject to TEFRA 🗌 Not subject to TEFRA										
requesting substituted return treatment? (see instructions)	F	Check	the applicable box (see instructions): \qed Amended Retur	n	Administrative A	djustment Reques	st (AAR)						
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Fill in applicable items and use Part III to explain any changes Part I Amended or Administrative Adjustment Request (AAR) Items for Partnerships Filing Form 1065 Only (ELPs and REMICs, use Part II) 1 Ordinary business income (loss)	н	Check	the applicable box to identify the type of pass-through entit	ity:	☐ Partnership	Electing Large	Partnership (ELP)						
Fill in applicable items and use Part III to explain any changes Part I Amended or Administrative Adjustment Request (AAR) Items for Partnerships Filing Form 1065 Only (ELPs and REMICs, use Part II) 1 Ordinary business income (loss) 1 2 Net rental real estate income (loss) 2 3 Other net rental income (loss) (see instructions) 3 4 Guaranteed payments 4 5 Interest income 5 6a Ordinary dividends 6a b Qualified dividends 6b Collectibles (28%) gain (loss) 7 8 Net long-term capital gain (loss) 9a Net long-term capital gain (loss) 9b (a) As originally reported on Schedule K or as previously adjusted or acceptance of the previously adjusted or acceptance or acc		☐ Rea	Il Estate Mortgage Investment Conduit (REMIC)										
Amended or Administrative Adjustment Request (AAR) Items for Partnerships Filing Form 1065 Only (ELPs and REMICs, use Part II) 1 Ordinary business income (loss)	<u> </u>	Partne	rships and ELPs, enter the number of Schedules K-1 being	filed v	with this return .	🕨							
(AAR) Items for Partnerships Filing Form 1065 Only (ELPs and REMICs, use Part II) 1 Ordinary business income (loss)			Fill in applicable items and use F	Part II	I to explain any c	hanges							
2 Net rental real estate income (loss) 2 3 Other net rental income (loss) (see instructions) 3 4 Guaranteed payments 4 5 Interest income . 5 6a Ordinary dividends . 6a b Qualified dividends . 6b 7 Royalties . 7 8 Net short-term capital gain (loss) . 8 9a Net long-term capital gain (loss) . 9a b Collectibles (28%) gain (loss) . 9b	P	art I	(AAR) Items for Partnerships Filing Form 1065 On	ly	reported on Schedule K	increase or (decrease)— (c) Correct amount						
3 Other net rental income (loss) (see instructions) 4 Guaranteed payments 4 5 Interest income		1	Ordinary business income (loss)	1									
4 Guaranteed payments		2	Net rental real estate income (loss)	2									
5 Interest income 5 6a Ordinary dividends 6a b Qualified dividends 6b 7 Royalties 7 8 Net short-term capital gain (loss) 8 9a Net long-term capital gain (loss) 9a b Collectibles (28%) gain (loss) 9b		3	Other net rental income (loss) (see instructions)	3									
6a Ordinary dividends 6a b Qualified dividends 6b 7 Royalties 7 8 Net short-term capital gain (loss) 8 9a Net long-term capital gain (loss) 9a b Collectibles (28%) gain (loss) 9b	Income (Loss)	4											
b Collectibles (28%) gain (loss)		_		5									
b Collectibles (28%) gain (loss)		6a											
b Collectibles (28%) gain (loss)				_									
b Collectibles (28%) gain (loss)		1 _		_									
b Collectibles (28%) gain (loss)													
				_									
c Unrecaptured section 1250 gain (see instructions) 9c													
10. Not existing 1001 axis (less)		1											
10 Net section 1231 gain (loss) 10 11 Other income (loss) (see instructions)			= : :										

Form 1065X (Rev. 1-2018) **Deductions** 12 12 Section 179 deduction 13a 13a Contributions 13b b Investment interest expense Section 59(e) expenditures . . . 13c С Other deductions (see instructions) 13d d Net earnings (loss) from self-employment 14a b Gross farming or fishing income 14b 14c 15a Low-income housing credit (section 42(j)(5)) . . . 15a Low-income housing credit (other) 15b Credits 15c C Qualified rehabilitation expenditures (rental real estate) d Other rental real estate credits (see instructions) . . . 15d Other rental credits (see instructions) 15e f Other credits (see instructions) 15f Name of country or U.S. possession ▶ 16a b Gross income from all sources 16b Gross income sourced at partner level 16c C Foreign gross income sourced at partnership level passive 16d Foreign gross income sourced at partnership level general Foreign Transactions 16e Foreign gross income sourced at partnership level other 16f Deductions allocated and apportioned at partner level 16g Deductions allocated and apportioned at partner level other 16h Deductions allocated and apportioned at partnership level to foreign source income passive category 16i Deductions allocated and apportioned at partnership level to foreign source income general category 16j Deductions allocated and apportioned at partnership level to foreign source income other 16k Total foreign taxes (check one) ▶ Paid ☐ Accrued ☐ 161 16m m Reduction in taxes available for credit (see instructions) Other foreign tax information (see instructions) . . . Information | Alternative Minimum Tax (AMT) Items 17a Post-1986 depreciation adjustment 17a Adjusted gain or loss 17b Depletion (other than oil or gas) 17c 17d Oil, gas, and geothermal properties—gross income . . . Oil, gas, and geothermal properties—deductions 17e Other AMT Items (see instructions) 17f Tax-exempt interest income 18a 18a 18b b Other tax-exempt income . . . Nondeductible expenses 18c С 19a **19a** Distributions of cash and marketable securities . . b 19b Distributions of other property Other 20a 20a Investment income

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).

20b

20c

Investment expenses

Other items and amounts (see instructions)

b

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Part		Amended or Administrative Adjustme	ent Request	(AAR) Items for	ELPs an	d REM	IICs O	nly				
(a) Description of Item Being Amended or Adjusted (see instructions)				(b) As originally reported or as previou adjusted	sly increas	Net chang e or (decre lain in Pa	ease) -	(d) Correct amount				
1			1									
2			2									
3			3									
4			4									
5			5									
Tax and Payments (see instructions)												
6	ELPs	ONLY: Tax and other payments	6									
7	REMICs ONLY: Tax on net income from prohibited											
	transa	actions	7									
8	REMI	Cs ONLY: Tax on net income from fored	closure									
		rty										
9		Cs ONLY: Tax on contributions after the										
10	Total	tax	10									
11		aid with Form 7004										
12		aid with (or after) the filing of the original ret					12					
13 Add lines 11 and 12, column (d)							13					
14	Overpayment, if any, as shown on original return or as later adjusted											
15	-	act line 14 from line 13	-				15					
Tax E		Overpayments (see instructions)										
16 Tax D		ue. Subtract line 15 from line 10, column (c	d). For details	on how to pay, see	instructio	ns	16					
17							17					
REMIC Q to the process	C is filir ne part edings	ded Schedules K-1 or Schedules Q. File and Form 1065X for an administrative adjusting for residual interest holders. If the REM under sections 6221 through 6231, the REM ons for details.	nent request (IC is not filing	AAR), do not furnis for an AAR and is	h the ame	nded Set to the	chedule rules fo	s K-1 or Schedules r consolidated audit				
Sign Here		Under penalties of perjury, I declare that I have file schedules and statements, and to the best of my l (other than taxpayer) is based on all information of	knowledge and be	elief, this amended return								
	Signature of partner, limited liability company member, or authorized individual											
Paid Prepa	arer	Print/Type preparer's name Prepar	rer's signature		Date	_	Check Control	I				
Use (Firm's name		Firm's EIN ▶								
	~··· y	Firm's address ▶				Phone n	10.					

Form **1065X** (Rev. 1-2018)

Part III Explanation of Changes to Items in Part I and Part II. Enter the line number from Part I or Part II for the items you are changing, and give the reason for each change. For partnerships, show the box number and code used to report the item on Schedule K-1. Show any computation in detail. Also, see What To Attach in the instructions. If this amended return or AAR is reporting any change in the allocation of the partnership's or REMIC's income, gain, loss, deduction, or credit among its partners or residual interest holders, see Changes in Allocation in the instructions, and check

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