

Form **15057**
(February 2019)

Department of the Treasury - Internal Revenue Service

**Agreement to Rescind
Notice of Final Partnership Adjustment**
(See Instructions on Reverse)

Audit control number

Taxpayer ID Number (TIN)

Pursuant to section 6231(d) of the Internal Revenue Code, _____
(name of partnership) _____ at
_____ and the Commissioner of
(number, street, city or town, state, ZIP code)

Internal Revenue agree to the following:

1. The parties agree to rescind the notice of final partnership adjustment, issued on _____ to the
partnership for the taxable year ending _____.
(date of notice of final partnership adjustment)
2. The parties agree that the period of limitations on making adjustments under section 6235 has not expired as to the above tax year and can be further extended at the time of this agreement or at a later date under applicable provisions of the Internal Revenue Code.
3. The parties acknowledge that the effect of the rescission is that it is treated as if the notice of final partnership adjustment was never issued. Accordingly, the partnership has no right to bring a proceeding in court under section 6234 with respect to such notice. The parties are returned to the rights and obligations existing on the day immediately prior to the date on which the rescinded notice of final partnership adjustment was issued. Included among those rights and obligations is the right of the Commissioner or his delegate to issue a later notice of final partnership adjustment in an amount that exceeds, or is the same as, or is less than the amount previously determined, from which amount the taxpayer may exercise all administrative and statutory appeal rights.
4. The taxpayers affirmatively state that at the time of signing this agreement they have not petitioned the United States Tax Court, United States Court of Federal Claims or District Court of the United States contesting the imputed underpayment in the notice of final partnership adjustment.

Signature of individual partnership representative or designated individual (see instructions)	Date	Telephone number
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Name of the person signing the form	Name of entity partnership representative (if applicable)
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Internal Revenue Service Signature and Title

IRS Official's name	IRS Official's title
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IRS Official's signature	Date
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Instructions for Form 15057, Agreement to Rescind Notice of Final Partnership Adjustment

Completion of Form 15057

The partnership representative, on behalf of the partnership, must sign the agreement to rescind the notice of final partnership adjustment if the partnership representative agrees to rescind the notice of final partnership adjustment. If the partnership representative is an entity include the name and signature of the designated individual for the partnership taxable year as shown in this agreement.

Instructions for Signing Form 15057

If you are an individual partnership representative, sign the form and enter the information as requested:

- Your name, date, and telephone number.

If you are a designated individual, sign the form and enter the information as requested:

- Your name, date, and telephone number.
- Name of entity partnership representative.

Submit the completed and signed Form 15057 with the Internal Revenue Service office to the attention of the name of the contact person on the notice of final partnership adjustment.

The effective date of this agreement shall be the date on which the Commissioner or his delegate signs this form.

Caplin & Drysdale,
Chartered