

Form <b>8984</b> (March 2019)	Department of the Treasury - Internal Revenue Service <b>Extension of the Taxpayer Modification          Submission Period Under Section 6225(c)(7)</b>	Audit control number
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**Partnership Information**

1. Name		2. Taxpayer ID Number (TIN)	
3. Street address (including apartment no.)		4. City or town	
5. State or province	6. Country code	7. ZIP or foreign postal code	
7. Tax year ended (mm/dd/yyyy)	8. Date of Notice of Proposed Partnership Adjustment (NOPPA) (mm/dd/yyyy)		

**Partnership Representative (PR) Information**

9. Name			10. TIN
11. Street address (including apartment no.)	12. City or town	13. State	14. ZIP code

**Designated Individual (DI) Information (if PR is an entity)**

15. First name	16. Middle name	17. Last name	18. TIN
19. Street address (including apartment no.)	20. City or town	21. State	22. ZIP code

23. 270-day modification submission period expiration date (mm/dd/yyyy) (see instructions)

24. Number of additional calendar days requested (see instructions)

For the notice of proposed partnership adjustment (NOPPA) referenced above, any request for modification under IRC section 6225(c) and information required to be submitted with respect to a request for modification has a submission deadline indicated above as either the 270-Day Modification Submission Period Expiration Date, or, an extended IRC section 6225(c)(7) date from a previously approved Form 8984. A request to extend this deadline by the number of additional calendar days referenced above is being requested.

If this consent to extend the period for modification submission under IRC section 6225(c)(7) is approved by the IRS:

- Only information with respect to the request for modification under IRC section 6225(c) submitted on or before the approved extended deadline will be considered by the Service when determining whether to approve the request for modification; and
- The extension of the modification submission period under IRC section 6225(c)(7) also extends the period for the Service to make adjustments under IRC section 6235(a)(2) and 6235(a)(3). Therefore, an additional number of days granted for the partnership to submit information with respect to the request for modification also provides the IRS with an equivalent number of additional days to review and make a determination with regard to the modification request.

Form 8984 will only become effective or final when the form is countersigned by the IRS. If approved, the IRS will send you an executed copy with the approved extended modification submission deadline.

**Your Rights as a Taxpayer**

The partnership representative, on behalf of the partnership, has the right to request an extension of the modification period under IRC 6225(c)(7). The modification period began on the date on which the notice of proposed partnership adjustment was mailed under IRC 6231. The request for an additional period in which modification can be submitted to the Service is made to the IRS official and requires the approval and consent of the Secretary. This extension is determined to be a mutually agreed-upon period of time. Signing this extension will not deprive the partnership of any rights to which the partnership has for the review and approval of modifications for which the partnership would otherwise be entitled. Signing this extension will not deprive the partnership or the partners of any appeal rights to which they would otherwise be entitled.

Under penalties of perjury, I declare that I am the duly designated partnership representative.

Signature of individual partnership representative or designated individual ( <i>see instructions</i> )	Date	Telephone number
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Name of the person signing the form	Name of entity partnership representative ( <i>if applicable</i> )
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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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**We have approved the requested extension. The extended IRC §6225(c)(7) modification submission deadline is**

## Instructions for Form 8984, Extension of the Taxpayer Modification Submission Period Under Section 6225(c)(7)

### General Instructions

Section references are to the Internal Revenue Code (IRC) unless otherwise noted.

*This extension request form only applies to partnerships examined under the centralized partnership audit regime enacted by the Bipartisan Budget Act of 2015 (BBA). This form does not apply to partnerships examined under TEFRA or other examination provisions.*

### Purpose of Form

Under section 6225(c), a request to modify the imputed underpayment amount may be submitted to the Internal Revenue Service (IRS). Section 6225(c)(7) provides that a request for modification and all information required to be submitted with respect to the modification request must be submitted no later than 270 calendar days after the date on which the notice of proposed partnership adjustment (NOPPA) was mailed under section 6231, unless the IRS consents to an extension. Form 8984 is used to request such an extension. An extension of the modification submission period may be needed if the partnership needs additional time to submit modifications requests or to provide all required documents to support the requested modifications.

**Caution:** The extension of the modification submission period will only become **effective or final when Form 8984 is countersigned by the IRS. If the extension is approved, the IRS will notify you of the approval, by sending you a signed copy which will include the approved extension date.**

### Who Must File

A partnership requesting an extension of the modification submission period must use Form 8984 to request the extension. The modification submission period may only be extended if requested by the partnership and approved by the IRS.

### When to File

Form 8984 must be submitted within the unexpired modification submission period. The unexpired modification submission period is the original modification submission period of 270-days, plus any additional days which were approved under a previously submitted Form 8984 extension). A Form 8984 request cannot be approved by the IRS if it is submitted after the expiration of the modification submission period.

### Who Must Sign

The Partnership Representative must properly sign Form 8984 in order for the IRS to consider the extension request.

### Where to File

Form 8984 should be submitted by email or fax to the IRS as follows:

**Email:** TBD

**OR**

**FAX:** 888-981-6983

### Definitions

**Imputed Underpayment** is an amount determined, in accordance with section 6225 and the regulations thereunder. In this context, a proposed imputed underpayment is reported to the partnership in a NOPPA.

**Modification**, for this purpose, refers to the process of the partnership requesting and obtaining revision to an imputed underpayment set forth in a NOPPA pursuant to the provisions in section 6225(c) and the regulations thereunder.

**270-Day Modification Submission Period Expiration Date** refers to the end of the period defined in section 6225(c)(7) during which an audited partnership may request modification of an imputed underpayment (including the submission of all required supporting documents). This period is 270 calendar days from the date of the issuance of the NOPPA, and may be extended, if requested by the partnership and approved by the IRS.

**Reviewed year** is the partnership's taxable year to which a partnership adjustment relates.

### Specific Instructions

**Complete Lines 1 through 24, and all the signature block information (Partnership Representative/Designated Individual information and signature).** Once completed, submit this form to the IRS. If the extension is approved, the IRS will notify you of the approval by sending you, along with an executed copy of this extension, which will include an approved extension date.

Enter all dates in the following format: **MM/DD/YYYY**

**Audit control number.** Enter the partnership's XX-digit audit control number. This number is located on the Form 14792 provided to the partnership and partnership representative.

## Partnership Information

**Name.** Include the full name of the partnership requesting the extension.

**Taxpayer ID Number (TIN).** Enter the partnership's Taxpayer Identification Number.

**Street address, City or town, State or province, Country code, ZIP or foreign postal code.** Include the full address of the partnership requesting the extension.

**Tax year ended.** Enter the date that is the last day of the partnership's tax year for the reviewed year. Enter the date in the following format: MM/DD/YYYY

**Date of Notice of Proposed Partnership Adjustment (NOPPA).** Enter the issuance date of the NOPPA Letter 5892 that was received by the partnership/partnership representative. Letter 5892 is the cover letter that was received with Form 14792. (The Partnership Representative would have received the equivalent Letter 5892-A with the same date). Enter the date in the following format: MM/DD/YYYY

## Partnership Representative (PR) Information

**Name.** Enter the full name of the partnership representative. If the partnership representative is an entity, be sure complete lines 15 through 22 for the designated individual.

**Street address, City or town, State, and ZIP code.** Include the full address of the partnership representative.

## Designated Individual (DI) Information (if PR is an entity)

**Name.** Enter the full name of the designated individual through whom the entity partnership representative acts.

**Street address, City or town, State, and ZIP code.** Include the full address of the designated individual.

**Line 23. 270-Day Modification Submission Period Expiration Date:** If this is the first extension being requested, enter the expiration date referred to as the "270-Day Modification Submission Period Expiration Date" which can be found in the top right section of the NOPPA Letter 5892 sent to the partnership (and Letter 5892-A sent to the partnership representative). Enter the date in the following format: MM/DD/YYYY. **If the 270-Day Modification Submission Period has previously been extended:** Enter the extended date from the previously approved Form 8984. Enter the date in the following format: MM/DD/YYYY

**Line 24. Number of Additional Calendar Days Requested.** Enter the number of days for which an extension is being requested. For example, for a 60-day extension request, enter "60".

## Instructions for Signing Form 8984

This form must be signed by the partnership representative who has the sole authority to act on behalf of the partnership.

**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.