

**Note:** *The draft you are looking for begins on the next page.*



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Almost every form and publication also has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Pub. 501 page is at [IRS.gov/Pub501](https://www.irs.gov/Pub501); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not a Search box.

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**Partner's Audit Liability Under Section 6226**

► Go to [www.irs.gov/Form8978](http://www.irs.gov/Form8978) for instructions and the latest information.

Name of partner(s)	Partner tax ID number
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<b>Part I Computation of Additional Reporting Year Tax</b> (see instructions)		(a)	(b)	(c)	(d)
		Tax Year Ended	Tax Year Ended	Tax Year Ended	Tax Year Ended
		/ /20	/ /20	/ /20	/ /20
<b>1a</b> Total income per original return or as previously adjusted . . . . .	<b>1a</b>				
<b>b</b> Adjustments to income from Schedule A (Form 8978), line 2, columns (a) through (d) . . . . .	<b>1b</b>				
<b>2</b> Combine lines 1a and 1b and enter the corrected income. See instructions . . . . .	<b>2</b>				
<b>3a</b> Total deductions per original return or as previously adjusted . . . . .	<b>3a</b>				
<b>b</b> Adjustments to deductions from Schedule A (Form 8978), line 4, columns (a) through (d) . . . . .	<b>3b</b>				
<b>4</b> Combine lines 3a and 3b and enter the corrected deductions. See instructions . . . . .	<b>4</b>				
<b>5</b> Corrected taxable income. Subtract line 4 from line 2 . . . . .	<b>5</b>				
<b>6</b> Income tax on line 5 (see instructions) . . . . .	<b>6</b>				
<b>7</b> Alternative minimum tax on line 5 (see instructions) . . . . .	<b>7</b>				
<b>8</b> Total corrected income tax. Add lines 6 and 7 . . . . .	<b>8</b>				
<b>9a</b> Total credits per original return or as previously adjusted . . . . .	<b>9a</b>				
<b>b</b> Adjustments to credits from Schedule A (Form 8978), line 6, columns (a) through (d) . . . . .	<b>9b</b>				
<b>10</b> Combine lines 9a and 9b and enter the corrected credits. See instructions . . . . .	<b>10</b>				
<b>11</b> Total corrected income tax liability. Subtract line 10 from line 8 . . . . .	<b>11</b>				
<b>12</b> Total income tax shown on original return or as previously adjusted . . . . .	<b>12</b>				
<b>13</b> Increase/Decrease to tax. Subtract line 12 from line 11, columns (a) through (d) . . . . .	<b>13</b>				
<b>14</b> Total increase/decrease to reporting year tax. Add line 13, columns (a) through (d). Enter here and on the appropriate line on your tax return . . . . .	<b>14</b>				

<b>Part II Penalties</b> (see instructions)					
<b>15</b> Penalties . . . . .	<b>15</b>				
<b>16</b> Total penalties. Add line 15, columns (a) through (d) . . . . .	<b>16</b>				

<b>Part III Interest</b> (see instructions)					
<b>17</b> Interest . . . . .	<b>17</b>				
<b>18</b> Total interest. Add line 17, columns (a) through (d) . . . . .	<b>18</b>				