

**Election under Section 1101(g)(4)
of the Bipartisan Budget Act of 2015**

Part I

I hereby elect to have the centralized partnership audit regime enacted by the Bipartisan Budget Act of 2015 (BBA) apply to the following partnership return:

Partnership name		Taxpayer Identification Number	
Tax period beginning date	Tax period ending date		

This partnership:

1. Was notified of selection for examination by the IRS in a letter dated _____;
2. Is not insolvent and does not reasonably anticipate becoming insolvent before resolution of any adjustment for the partnership taxable year for which the election is being made;
3. Is not currently and does not reasonably anticipate becoming subject to a bankruptcy petition (voluntary or involuntary) under Title 11 of the United States Code; and
4. Has sufficient assets, and reasonably anticipates having sufficient assets, to pay the potential imputed underpayment that may be determined during the partnership examination.

Part II

I hereby designate the following partnership representative as defined in IRC Section 6223 as amended by the BBA:

Partnership representative's name		Taxpayer Identification Number	
Address	City	State	Zip code
Daytime telephone number			

Other information

Part III

Under penalties of perjury, I declare that I am duly authorized to make this election, and that to the best of my knowledge and belief, this statement is true, correct and complete.

Name (<i>print/type</i>)		Taxpayer Identification Number	
Address	City	State	Zip code
Daytime telephone number			
Signature		Date	

Either the Tax Matters Partner or an individual authorized to sign the partnership return for the taxable year under examination is authorized to make this election for any partnership return filed for taxable years beginning after November 2, 2015 and before January 1, 2018.

To make this election, this statement must be provided to the individual identified in the notice of selection for examination as the IRS person to contact regarding the examination within 30 days from the date of the notice of selection for examination.

This election may not be made if:

1. An AAR has been filed, or deemed filed, on behalf of the partnership under section 6227(c) prior to amendment by the BBA; or
2. An amended return of partnership income has been filed, or deemed filed.

This election may only be revoked with the consent of the Internal Revenue Service.

Rules regarding the time, form, and manner for a partnership to make an election pursuant to section 1101(g)(4) of the BBA are provided in Temporary Regulations §301.9100-22T, published on August 5, 2016 as Treasury Decision (TD) 9780.