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Final regulations: Centralized partnership audit regime (text of regulations)

The U.S. Treasury Department and IRS today released for publication in the Federal Register final regulations (T.D. 9844) under Code sections 6221 through 6241, for purposes of implementing the centralized partnership audit regime.

As noted in the preamble to the [final regulations](#) [PDF 648 KB] (106 pages), these final regulations affect partnerships for tax years beginning after December 31, 2017, and ending after August 12, 2018, as well as partnerships that make the election to apply the centralized partnership audit regime to partnership tax years beginning on or after November 2, 2015, and before January 1, 2018.

The final regulations are scheduled to be published in the Federal Register on February 27, 2019.

The purpose of this report is to provide text of the final regulations.

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