



# TaxNewsFlash

United States



No. 2019-114  
March 14, 2019

## Form 1065 instructions (2018), requirement to provide partnership representative's taxpayer identification number removed

The IRS this week posted and released an updated 2018 instructions for Form 1065, removing a requirement to provide the taxpayer identification number (TIN) for the partnership's representative (and the designated individual, if applicable). See Form 1065, Schedule B.

Filers need to rely on the [updated Form 1065 instructions](#) [PDF 751 KB] in filing Form 1065, *U.S. Return of Partnership Income*, and need to note the changes described on the first page of the instructions (changes that the IRS reports will be incorporated into the next revision of the instructions for Forms 1065 and 1066):

*Question: Must taxpayers show the full taxpayer identification numbers (TINs) of the partnership representative and designated individual on the Form 1065, U.S. Return of Partnership Income, and Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return, filed with the IRS?*

*Answer: On Form 1065 and Form 1066, under Designation of Partnership Representative, taxpayers may enter all 0s (example: 00-0000000 or 000-00-0000) for the TIN of the partnership representative and designated individual (if applicable). A preparer tax identification number (PTIN) or centralized authorization file (CAF) number may not be used as a TIN to designate a partnership representative or designated individual.*

The following text that appears on the 2018 instructions for Form 1065 is no longer valid, according to the new version of the instructions:

***Taxpayer identification numbers (TINs) of partnership representatives and designated individuals.*** *The full TINs of the partnership representative and designated individual must be shown on the Form 1065 filed with the IRS. However, these TINs may be truncated on the copies of Form 1065 which the partnership furnishes to others, such as its partners.*

## **KPMG observation**

Notwithstanding, the change to the Form 1065 instructions, the partnership representative (and designated individual, if applicable) must have a U.S. TIN in order to have "a substantial presence in the United States," as required by section 6223, and to be eligible to serve as the partnership representative (or designated individual) under Reg. section 301.6223-1(b)(2).

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