

Form 14726 (February 2019)	Department of the Treasury - Internal Revenue Service Waiver of the Notice of Final Partnership Adjustment (FPA)	Audit control number
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Partnership Information

Name	Taxpayer ID Number (TIN)	Tax year ended (mm/dd/yyyy)
Street address (including apartment no.)		City or town
State or province	Country code	ZIP or foreign postal code

Partnership Representative (PR) Information

Name			TIN
Street address (including apartment no.)	City or town	State	ZIP code

Designated Individual Information (if PR is an entity)

First name	Middle name	Last name	TIN
Street address (including apartment no.)		City or town	State
			ZIP code

Waiver of the Notice of Final Partnership Adjustment (FPA)

Under the provision of section 6231 of the Internal Revenue Code (IRC) for partnerships tax years beginning after December 31, 2017, the Commissioner of the Internal Revenue Service shall mail to the partnership and the partnership representative a notice of final partnership adjustment resulting from an administrative proceeding initiated at the partnership level with respect to any adjustment to partnership-related items for a partnership taxable year, or any partner's distributive share thereof.

The undersigned partnership representative, who has the sole authority to act on behalf of the partnership under the provisions of section 6223, hereby waives pursuant to section 6232(d)(2) the partnership's notice of final partnership adjustment, and waives any limitations on assessment under section 6232(b).

By signing this waiver it is understood the partnership and the partnership representative will not contest any partnership adjustments, any resulting imputed underpayments, or any penalties, additions to tax or additional amounts in any court, unless additional adjustments are made for any taxable year covered by this waiver. In addition, by signing this waiver, the partnership and the partnership representative agree that the partnership may not elect the section 6226 alternative to payment of imputed underpayment.

This waiver is conditional and will not become effective or final until this waiver form is returned to the Commissioner and is signed on the Commissioner's behalf. If a waiver is not signed by a representative of the Commissioner a notice of final partnership adjustment will be mailed under the provisions of section 6231.

Signature of individual partnership representative or designated individual (see instructions)	Date	Telephone number
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Name of the person signing the form

Name of entity partnership representative (if applicable)

For Internal Revenue Signature and Title

IRS Official's name	IRS Official's title
IRS Official's signature	Date

Instructions for Form 14726, Waiver of the Notice of Final Partnership Adjustment (FPA)

Instructions for Signing

1. The partnership representative, on behalf of the partnership must sign the waiver if the partnership wishes to waive the notice of final partnership adjustment and waive the limitations on assessment contained in section 6232(b). Include the name, and signature of the individual signing the waiver for the partnership taxable year as shown in this agreement.

2. 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.

Submit the completed and signed Form 14726 by email or fax to the IRS as follows:

Email: TBD

OR

FAX: 888-981-6983