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

The U.S. Treasury Department and IRS this afternoon released for publication in the Federal Register final regulations (T.D. 9839) concerning the designation and authority of a partnership's representative under the "centralized partnership audit regime" and the election into the centralized partnership audit regime as enacted in 2015.

The 81-page [final regulations](#) [PDF 416 KB] adopt:

- As amended, rules that were proposed in June 2017 concerning a number of provisions of the centralized partnership audit regime, including measures relating to the partnership representative under section 6223
- With "no substantive revisions," proposed regulations (Reg. section 301.9100-22, election into the centralized partnership audit regime) and remove temporary regulations

The purpose of this report is to provide text of the final regulations. Initial impressions about these regulations will be provided in a future report from KPMG.

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