



# TaxNewsFlash

## United States

No. 2018-318  
August 13, 2018

### **Proposed regulations: Centralized partnership audit regime; regulations are re-proposed**

The U.S. Treasury Department and IRS this afternoon released for publication in the Federal Register proposed regulations, and a notice of withdrawal of prior proposed regulations, for purposes of implementing the centralized partnership audit regime.

Read the [proposed regulations](#) [PDF 460 KB] (62 pages)

The preamble to today's release states that portions of regulations proposed in June, November, and December 2017 and in February 2018 are being withdrawn to reflect technical corrections made by the *Technical Corrections Act of 2018*.

These regulations may be referenced as: REG-136118-15, REG-119337-17, REG-118067-17, REG-120232-17, and REG-120233-17.

The purpose of this release is to provide text of today's 242-page proposed regulations.

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