

What's New

The election made with this form is available only for partnership tax years beginning before January 1, 2018, and for tax years in which no election under Temporary Regulations section 301.9100-22T is in effect.

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

Form 8893 is used only by small partnerships electing the unified audit and litigation procedures as set forth in section 6231(a)(1)(B)(ii) (prior to amendment by BBA). A "small partnership" is defined as any partnership having 10 or fewer partners each of whom is an individual (other than a nonresident alien), a C corporation, or an estate of a deceased partner. For this purpose, a husband and wife (and their estates) are treated as one partner.

How To File

This form must be attached to the partnership return for the tax year shown and must be filed by the due date of the return (including extensions). If the partnership files Form 1065 on time, the election can be made on an amended return filed no later than 6 months after the due date (excluding extensions) of the original return. Write "FILED PURSUANT TO SECTION 301.9100-2" in the top margin of the amended return and file it at the same address the original return was filed.

The election will be effective for the partnership tax year to which the return relates and all subsequent tax years unless revoked with IRS consent. However, the election will not be effective for tax years beginning after 2017. A revocation of the election can be requested by filing Form 8894, Request to Revoke Partnership Level Tax Treatment Election.

Signing the Form

Each partner who was a partner in the partnership during the tax year for which the election is filed must sign the form. This includes all partners during the year, not just those who are partners at the end of the year.

A husband and wife are generally considered as one partner, and should both sign the election. Corporate partners should name the corporation, with the signature of the appropriate corporate officer. Attach a continuation sheet if more signature space is needed.

Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for business taxpayers filing this form is approved under OMB control number 1545-0123 and is included in the estimates shown in the instructions for their business income tax return.