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## What to Know and Do About the New Partnership Audit Rules Now, Tax Notes (July 2017)

"The Bipartisan Budget Act of 2015 (BBA)<sup>1</sup> was enacted on November 2, 2015, and amended on December 18, 2015, by the Protecting Americans From Tax Hikes Act of 2015<sup>2</sup> and was proposed to be further amended by the Tax Technical Correction Act of 2016<sup>3</sup>. The 2016 technical corrections bill, even though bipartisan and introduced on a bicameral basis, was not passed by Congress before the second session of the 114th Congress expired on January 3, 2017, but it is expected to be reintroduced in the current session."

Follow the link to read more of Warren Kean's special report, "What to Know and Do About the New Partnership Audit Rules Now", featured in the July, 2017 Tax Notes publication.

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