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TREASURY/IRS AND OMB USE ONLY DRAFT

Form **1065-X** (Rev. October 2025)

Department of the Treasury

Amended Return or Administrative Adjustment Request (AAR)

(For use by filers of Forms 1065 and 1066)

and the latest information

OMB No. 1545-0123
For tax year ending
(Enter month and vear.)

Internal Revenue Service Go to www.			.irs.gov/Form1065X for i	(Enter month and year.)					
					Employer identification number (EIN)				
Numb	per, street, and room or s	uite no. (If a P.O. box, se	e instructions.)						
City o	or town		State		ZIP code	Telephone number (optional)			
Enter	name and address used	on original return. (If sam	ne as above, enter "Same.")						
Intern	nal Revenue Service Cent	er where original return v	vas filed. If electronically filed,	enter "e-filed "					
	iai novonao convico com	or whore original retain v	nac med. ii electromedily med,	ontor o mod.					
Parti	nerships enter the nu	umber of Forms 8986	i (if subject to BBA) or an	nended Schedu	les K-1 being filed with	this return .			
REM	IICs enter the number	er of Forms 8986 (if s	ubject to BBA) or amend	led Schedules (Q being filed with this re	eturn			
			x (Choose only 1. Se	e instructions	s.)				
For	partnership tax yea BBA AAR—go	rs beginning after [to Section 1	·	BBA (see instru	uctions)—go to Part II				
Part					-	p's imputed underpayment (IU) audited BBA partnership)—go			
Sec	tion 1—BBA AA	R							
Α	applicable) and defiled?		sor (including the appoi	ntment of a DI		signated individual (DI), if came time that this AAR is being			
В		ts on the AAR results," go to item C1.)	in an IU for the review		o," go to item D.)				
C1	partners?	making an election s," go to item D.)	n election under section 6227(b)(2) to have the adjustments taken into account by the reviewed year tem D.) No (If "No," go to item C2.)						
C2	to any grouping or	Are there also adjustments that do not result in an IU? (An adjustment does not result in an IU if the result of netting with respecto any grouping or subgrouping that includes the particular adjustment is a net negative adjustment.)							
D	If the partnership is required to provide statements to the reviewed year partners containing their share of the adjustments, by signing below, the PR (or DI if the PR is an entity) declares, under penalties of perjury, that all statements have been provided the reviewed year partners as required by the instructions.								
	Signature of PR (c	or DI if the PR is an entity)				Date			
E	·	applying modifications," complete and at		□ No					
	ction 2—Partners A partnership. Se				s part of modificat	ion of an IU for an audited			
Aud	ited partnership nar	me:							
		hip:							
Aud	it control number:								
Go t	to Part II								

TREASURY/IRS AND OMB USE ONLY DRAFT

Form 1065-X (Rev. 10-2025)

Fill in applicable items and use Part V to explain any changes.

		Fill in applicable items and use Pa	art V	to explain any char	iges.	
Part I		Amended or AAR Items for Partnerships Filing Form 1065 Only (REMICs use Part III)		(a) As originally reported on Schedule K or as previously adjusted	(b) Net change— increase or (decrease)— explain in Part V	(c) Correct amount
	1	Ordinary business income (loss)	1			
	2	Net rental real estate income (loss)	2			
	3	Other net rental income (loss) (see instructions)	3			
	4	Guaranteed payments	4			
	5	Interest income	5			
€	6a	Ordinary dividends	6a			
Income (Loss)	b	Qualified dividends	6b			
	C	Dividend equivalents	6c			
	7	Royalties	7			
Š	8	Net short-term capital gain (loss)	8			
_	9a	Net long-term capital gain (loss)	9a			
	b	Collectibles (28%) gain (loss)	9b			
	C	Unrecaptured section 1250 gain (see instructions) .	9c			
	10	Net section 1231 gain (loss)	10			
	11	= ' '	11			
	12	Other income (loss) (see instructions)	12			
_s						
Deductions	13a	Cash contributions	13a			
rct:	b	Noncash contributions	13b			
ē	C .	Investment interest expense	13c			
۵	d	Section 59(e) expenditures	13d			
-	е	Other deductions (see instructions)	13e			
Self- Employment		N				
Self-	14a	Net earnings (loss) from self-employment	14a			
Side	b	Gross farming or fishing income	14b			
	С	Gross nonfarm income	14c			
	_	Low-income housing credit (section 42(j)(5))	15a			
Ω	b	Low-income housing credit (other)	15b			
Credits	C	Qualified rehabilitation expenditures (rental real estate)	15c			
ວັ	d	Other rental real estate credits (see instructions)	15d			
	e	Other rental credits (see instructions)	15e			
	f	Other credits (see instructions)	15f			
_s	16a					
eign ctions		Distributive Share Items-International, and check				
Foreign		this box to indicate that you are reporting items of				
Fore Transa		international tax relevance				
Ĕ	b	Check this box if you qualified for an exception to filing Schedule K-2 (Form 1065)				
	17a		17a			
Alternative Minimum Tax (AMT) Items	b	Adjusted gain or loss	17b			
ativ n T ten	C	Depletion (other than oil or gas)	17c			
J. (F	d	Oil, gas, and geothermal properties—gross income.	17d			
Alte Miri	e	Oil, gas, and geothermal properties—gross income. Oil, gas, and geothermal properties—deductions .	17a			
. ∑ ⊃	f	Other AMT items (see instructions)	17f			
		Tax-exempt interest income	18a			
	b	Other tax-exempt income	18b			
Other Information	C	Nondeductible expenses	18c			
	19a	Distributions of cash and marketable securities	19a			
		Distributions of cash and marketable securities	19a 19b			
	b					
	20a	Investment expenses	20a			
	b	Investment expenses	20b			
	C	Other items and amounts (see instructions)	20c			
	21	Total foreign taxes paid or accrued	21			

Note: Amended Schedules K-1: See instructions for when required.

TREASURY/IRS AND OMB USE ONLY DRAFT

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Part	Ш	Amended or AAR Items for REMICs O	nly						
		(a) Description of item being amended or adjusted (see instructions)		(b) /	As originally reported or as previously adjusted	increase or	change – (decreas in Part V	e)—	(d) Correct amount
1			1						
2			2						
3			3						
4			4						
5			5						
Tax a	and Pa	ayments (see instructions)	•	•				·	
6		ICs ONLY: Tax on net income from actions	•						
7	REM	ICs ONLY: Tax on net income from foreclosus	re property 7						
8		ICs ONLY: Tax on contributions after the star							
9		tax							
10		oaid with Form 7004							
11	-	paid with (or after) the filing of the original retu						11	
12	Add I	ines 10 and 11, column (d)						12	
13	Over	payment, if any, as shown on original return o	r as later adjuste	. t				13	
14	Subti	ract line 13 from line 12						14	
Tax E	Due o	r Overpayments (see instructions)							
15	Tax	due. Subtract line 14 from line 9, column (d). I	or details on hov	v to	pay, see instruc	tions .		15	
16		payment. Subtract line 9, column (d), from lin						16	
Sched	dules C filing a	Ided Schedules Q or Forms 8986. REMICs row with Form 1065-X and furnish the amended an AAR, it must file and furnish Forms 8986 to IU Under the Centralized Partnership A	Schedules Q to to the residual inte	ne re rest	esidual interest h holders, not Scl	nolders. If	the RE		
1	IU .							1	
2	Total	amount due						2	
3	Total	payment						3	
4	Balar	nce due (subtract line 3 from line 2)						4	
Sign		Under penalties of perjury, I declare that I have filed an schedules and statements, and to the best of my knowl preparer (other than taxpayer) is based on all information	edge and belief, this a	meno	ded return or AAR is				
Here		Signature of current PR (or DI if the PR is an entity), LLC member, or partner	Date		Title				
		Name of signer							
Paid		Preparer's name Prepare	r's signature		Date		Check self-emp	if oloyed	PTIN
Prep		Firm's name			l		Firm's E	IN	
Use Only		Firm's address							

Firm's address

Form **1065-X** (Rev. 10-2025)

Phone no.

Part V	Explanations —Enter the Part II or Part III line number before each item you are changing, and give a reason for the change. For partnerships, show the box number and code used to report the item on Schedule K-1. Show any computation in detail. Also, show how the IU was calculated and how modifications were applied.
	If more space is needed, continue your explanations on additional pages.