

**RULE 305. ACTION FOR ADJUSTMENT OF PARTNERSHIP ITEMS OF
LARGE PARTNERSHIP TREATED AS ACTION FOR READJUSTMENT OF
PARTNERSHIP ITEMS OF LARGE PARTNERSHIP**

If, after the filing of a petition for adjustment of partnership items of a large partnership (see Code section 6252(a) and Rule 301(a)) but before the hearing of such petition, the Commissioner mails to the large partnership a notice of partnership adjustment for the partnership taxable year to which the petition relates, then such petition shall be treated as a petition in an action for readjustment of the partnership items to which such notice relates. The petitioner, within 90 days after the date on which the notice of partnership adjustment is mailed, shall file an amendment to the petition, setting forth every error which the petitioner alleges to have been committed by the Commissioner in the notice of partnership adjustment, and the facts on which the petitioner bases the assignments of error. A copy of the notice of partnership adjustment shall be appended to the amendment to the petition.

(As effective October 3, 2008, [130 T.C. 576](#). For prior history, see [120 T.C. 700](#) (2003).)