



**Massachusetts Department of Revenue**  
**Form UA-1**  
**Unified Audit Opt-Out**

Name of member electing to opt out of unified audit Federal Identification number Social Security number

Mailing address of electing member

City/Town State Zip

Type of electing member:  
 Individual  Corporation  S corporation  Partnership  Trust  Other

Tax year(s) for which electing member is opting out of unified audit (see instructions)

Fill in if electing member is a direct member of the source pass-through entity (i.e., the entity subject to audit). If No, enter pass-through member's name and ID number below.

Name of pass-through member which issued you a Form 3K-1, SK-1 or 2K-1 Federal Identification or Social Security number

Name of source pass-through entity Federal Identification or Social Security number

Mailing address of source pass-through entity

City/Town State Zip

Type of source pass-through entity: Name of DOR auditor (if known)  
 S corporation  Partnership  Trust

**Note:** A member electing to opt out of a unified audit (“electing member”) must notify the Tax Matters Partner of the entity of which it is a direct member. If the member making this election is a pass-through member in a tiered structure it must also notify all of its direct members.

As to pass-through entity items from the source pass-through entity as well as items affected by adjustments to the tax treatment of a pass-through entity item, an electing member is subject to a period of limitations for assessment that is at least as long as the period of limitations for assessment applicable to members that participate in the unified audit. An electing member may not participate in any settlement agreement between the Commissioner and the source pass-through entity with respect to the unified audit.

**Instructions**

This form is to be completed by a member who does not wish to participate in a unified audit of a pass-through entity of which the member is a direct member or indirect owner. The form must be received by DOR within 90 days of the date DOR sends the Notice of Unified Audit regarding the source pass-through entity.

**Tax year(s) for which electing member is opting out of unified audit.** An electing member must opt out of all tax years included in the Notice of Unified Audit.

**Electing member a direct member of the source pass-through entity.** Answer “Yes” if you receive a Form 3K-1, SK-1, or 2K-1 di-

rectly from the pass-through entity under audit. Answer “No” if the pass-through entity under audit is in a tiered structure and you are an indirect owner.

If you are an indirect owner of the pass-through entity under audit, enter the name and identification number of the pass-through member of which you are a direct member.

**Definitions**

**Direct member.** A person or entity reporting or required to report or otherwise entitled to a distributive share of an item of income, gain, loss, deduction or credit from a source pass-through entity of which the person or entity is a partner, S corporation shareholder, or beneficiary.

**Indirect owner.** In a tiered structure, a person or entity reporting or required to report or otherwise entitled to, through one or more pass-through members, a distributive share of an item of income, gain, loss, deduction or credit originating with the source pass-through entity.

**Pass-through member.** Intermediate pass-through entity between the source pass-through entity and an indirect owner.

**Source pass-through entity.** The pass-through entity that originates an item of income, gain, loss, deduction or credit, and the subject of the unified audit.

**Tiered structure.** An ownership structure in which a pass-through entity is a member of another pass-through entity.

**Declaration**

**I declare under the pains and penalties of perjury that to the best of my knowledge, the information contained herein is accurate and complete.**

Signature Date

Mail to: **Massachusetts Department of Revenue, PO Box 7012, Boston, MA 02202.**