

# Instructions for Form 8979

(Rev. December 2023)



Department of the Treasury  
Internal Revenue Service

For use with Form 8979 (December 2018)

## Partnership Representative Revocation, Designation, and Resignation Form

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

### Future Developments

For the latest information about developments related to Form 8979 and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form8979](https://www.irs.gov/Form8979).

### General Instructions

#### Purpose of Form

Form 8979 is used by the partnership to revoke a partnership representative or designated individual, or to designate a partnership representative when no partnership representative is in effect. It is also used by the partnership representative or designated individual to resign.

A partnership must designate a partnership representative on the partnership's return filed for the partnership tax year. At any time of the partnership tax year, there can be only one designated partnership representative. The designation of a partnership representative remains in effect until the designation is terminated by a valid revocation, a valid resignation, or a determination by the IRS that the designation is not in effect.

#### Partnership Representative

A partnership may designate any person, including an entity or itself, to be the partnership representative. If the partnership designates an entity as the partnership representative (entity partnership representative), the partnership is required to appoint an individual (designated individual) as the sole individual to act on behalf of the entity partnership representative.

Both the partnership representative and designated individual must have substantial presence in the United States.

**Note.** A partnership that is subject to the centralized partnership audit regime of the Bipartisan Budget Act of 2015 is a "BBA partnership." All partnerships with tax years beginning after 2017 are BBA partnerships unless they make a valid election out of the centralized partnership audit regime. If a newly designated partnership representative for a BBA partnership wants to appoint a person as power of attorney to represent the partnership representative in its capacity as partnership representative for the BBA partnership, it must submit a Form 2848. This must be done even if that person was previously appointed power of attorney by a prior partnership representative of the same partnership and year. See the Instructions for Form 2848.

**Substantial presence in the United States.** A person has substantial presence in the United States if the person:

1. Makes themselves available to meet in person with the IRS in the United States at a reasonable time and place as determined by the IRS in accordance with Regulations section 301.7605-1;
2. Has a U.S. taxpayer identification number (TIN); and
3. Has a U.S. street address and a telephone number with a U.S. area code.

#### Who May File

**Partnerships.** A partnership (through an authorized person for the tax year for which the partnership representative designation is in effect) may submit Form 8979 to revoke the current designation or appointment and designate a successor partnership representative or appoint a successor designated individual, or both. Also, if no partnership representative designation is in effect, including a failure to designate a partnership representative on the originally filed Form 1065, the partnership (through an authorized person for the tax year) may submit Form 8979 to designate a partnership representative.

If the Form 8979 is submitted with an administrative adjustment request (AAR), the designation is treated as occurring prior to the filing of the AAR and effective on the date the AAR is filed. See the AAR bullet information under [When To File](#), later.

**Authorized person.** An authorized person is a person who was a partner at any time during the partnership tax year to which the revocation or designation relates.

**Partnership representatives or designated individuals.** A partnership representative or designated individual may submit Form 8979 to resign.

#### When To File



*Form 8979 should only be filed as discussed below.*

Form 8979 may be submitted by a partnership in the following situations.

- Directly to the current IRS employee point of contact (for example, revenue agent, appeals officer, counsel) after the issuance of either Letter 2205-D, Initial Contact to Schedule Appointment-Partnership Returns; or Letter 5893, Notice of Administrative Proceeding-Partnership; or Letter 5893-A, Notice of Administrative Proceeding-Partnership Representative;

- With an administrative adjustment request (AAR) filed for a reason other than only making a revocation, prior to the issuance of Letter 2205-D, Letter 5893, or Letter 5893-A;
- With a Form 8985, Pass-Through Statement — Transmittal/Partnership Adjustment Tracking Report, submitted by a pass-through partnership that has not elected out of the Bipartisan Budget Act (BBA). **Note.** See the Instructions for Form 8985 for how to submit Form 8979 in response to an exam, compared to in response to an AAR filing;
- With Form 8988, Election for Alternative to Payment of the Imputed Underpayment—IRC Section 6226;
- With Form 921-M, Consent Fixing Period of Limitation To Make Partnership Adjustments (if submitting Form 8979, attach it to the statute extension and return it to the IRS point of contact). **Note.** If after submitting Form 921-M and Form 8979 to your IRS employee point of contact (for example, Rev. Proc. 92-29 Coordinator, Revenue Agent Reviewer, etc.), you receive Letter 2205-D, Letter 5893, or Letter 5893-A from a different IRS employee point of contact (for example, revenue agent, appeals officer, counsel), provide a copy of the previously submitted Form 8979 to the second IRS employee point of contact; or
- Form 8979 may also be submitted any time a BBA partnership makes a request of the IRS that requires the partnership to extend a statute. Examples include, but are not limited to, private letter ruling requests pertaining to late elections to self-certify a qualified opportunity fund and elections to postpone determination as to whether the presumption applies that an activity is engaged in for profit.

When submitted by a partnership representative or a designated individual (that is, for purposes of making a resignation), Form 8979 should only be submitted directly to the current IRS employee point of contact after the issuance of Letter 2205-D, Letter 5893, or Letter 5893-A.


**Note.** If the IRS notifies the partnership that there is no designation in effect, the partnership has 30 days from the date the IRS mails the notification to submit Form 8979. If the partnership fails to designate a partnership representative (and appoint a designated individual, if applicable), the IRS will designate one.

### Where To File

If Form 8979 is submitted with an AAR, see the AAR instructions for information about where to file. Both the form and instructions are available at [IRS.gov](https://www.irs.gov).

Otherwise, mail or fax Form 8979 to the attention of the current IRS employee point of contact (for example, revenue agent, appeals officer, counsel).

**Note.** Address information provided on Form 8979 will not change your last known address with the IRS.

 **Use Form 8822, Change of Address, to change your home address or Form 8822-B, Change of Address or Responsible Party—Business, to change your business address. Both forms are available at [IRS.gov](https://www.irs.gov).**

## Specific Instructions

### Partnership Information

Enter the partnership's name, address, employer identification number (EIN), and the tax year ending date for the tax year to which the revocation, designation, or resignation will apply. If the post office doesn't deliver mail to the street address and the partnership has a P.O. box, show the box number instead.

If you are filing this form with an AAR, check the box immediately above Part I of the Form 8979.

### Part I. Reason for Filing

#### Line 1. Revocation by the Partnership

Check the box on line 1 if you are revoking the designation of the current partnership representative or appointment of the current designated individual and designating a successor partnership representative and/or appointing a successor designated individual.



*If the successor designation is for an entity partnership representative and the partnership does not appoint a designated individual, then the revocation is invalid and the current partnership representative designation remains in effect.*

#### Line 1a. Revoking the Entity Partnership Representative

Check box 1a if you are revoking the current entity partnership representative. Then, check either box i or ii to designate a successor partnership representative.



*Designated individual status automatically terminates on the date that the entity partnership representative designation is no longer in effect.*

#### Line 1b. Revoking the Individual Partnership Representative

Check box 1b if you are revoking the current individual partnership representative. Then, check either box i or ii to designate a successor partnership representative.

#### Line 1c. Revoking the Designated Individual and Appointing a Successor Designated Individual

Check box 1c if you are revoking the current designated individual and appointing a successor designated individual.

### Line 2. Resignation of the Partnership Representative

Check the box on line 2 if you are resigning as a partnership representative. Then, check box a or b, as applicable.

### Line 3. Resignation of the Designated Individual

Check the box on line 3 if you are resigning as the designated individual.

### Line 4. Designation of the Partnership Representative

Check the box on line 4 if no partnership representative is in effect and the partnership is designating a partnership representative. Then, check box a or b, as applicable.

A partnership representative designation is not in effect if there was a failure to designate a partnership representative on the original Form 1065, a resignation has occurred, or if the IRS has determined that no designation is in effect.

## Part II. Revocations or Resignations

### Section A. Revocation or Resignation of an Entity Partnership Representative or Designated Individual

Complete this section if you are revoking the entity partnership representative or designated individual or you are resigning as the entity partnership representative or designated individual. Enter both the entity partnership representative and designated individual's name, mailing address, TIN and the telephone number.

### Section B. Revocation or Resignation of an Individual Partnership Representative

Complete this section if you are revoking the individual partnership representative or you are resigning as the individual partnership representative. Enter the name, mailing address, TIN, and the telephone number.

## Part III. Designations and/or Appointment

See *Partnership Representative*, earlier, for more information on who can be a partnership representative.

### Section A. Designation of Entity Partnership Representative and/or Appointment of a Designated Individual

Complete this section if you are designating an entity partnership representative and/or appointing a designated individual. Enter both the entity partnership representative and designated individual's name, U.S. mailing address, TIN, and a telephone number with a U.S. area code.

**Note.** Both the partnership representative and designated individual must have substantial presence in the United States. See *Substantial presence in the United States*, earlier, for more information.

### Section B. Designation of an Individual Partnership Representative

Complete this section if you are designating an individual partnership representative. Enter the individual

partnership representative's name, U.S. mailing address, TIN, and a telephone number with a U.S. area code.

## Part IV. Signature Section

### Section A. Revocation by the Partnership

Complete this section if you are revoking the partnership representative or designated individual and making a successor designation or appointment. Enter the information as requested, including the name and title of the authorized person. You must sign and date the form.

**Example 1.** ABC Corporation is an authorized person signing Form 8979 to make a revocation. Jane Doe is the president of ABC Corporation and is authorized under applicable state law to legally bind the corporation. Jane should do the following.

- Sign and date.
- Enter "ABC Corporation" as the authorized person.
- Enter "Jane Doe," followed by "President," which is her title with respect to ABC Corporation.

**Example 2.** John Smith is an authorized person signing Form 8979. He should sign and date on the first line and enter his name on the second line. The third line should remain blank because John is an individual and not an entity.

**Example 3.** GEF, LLC, is an authorized person signing Form 8979 to revoke the partnership representative. Mary Smith is authorized under applicable state law to legally bind GEF, LLC. Mary should do the following.

- Sign and date.
- Enter "GEF, LLC" as the authorized person.
- Enter "Mary Smith," followed by her title with respect to GEF, LLC.

### Section B. Resignation of the Entity Partnership Representative

Complete this section if you, the designated individual, are making a resignation on behalf of the partnership representative. Enter the information as requested, including the name of the entity partnership representative and designated individual. You must sign and date the form.

### Section C. Resignation of the Individual Partnership Representative

Complete this section if you are resigning as the individual partnership representative. Enter your name, sign, and date the form.

### Section D. Resignation of the Designated Individual

Complete this section if you are resigning as the designated individual. Enter your name, sign, and date the form.

## Section E. Designation of the Partnership Representative

Complete this section if you are an authorized person designating a partnership representative (and appointing a designated individual, if applicable) because there is no partnership representative designation in effect. Enter the information as requested, including the name and title of the authorized person. You must sign and date the form. See the earlier examples in Part IV.

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**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.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

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