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Instructions for Form 8979



Department of the Treasury
Internal Revenue Service

January 2019

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.

What's New

Form 8979 was created as a result of section 1101 of the Bipartisan Budget Act of 2015 (BBA), which repealed the TEFRA partnership procedures and the electing large partnership provisions, and replaced them with a centralized partnership audit regime. A partnership must designate a partnership representative unless the partnership has properly elected out of the centralized partnership audit regime.

General Instructions

Purpose of Form

Form 8979 is used to revoke a partnership representative or designated individual, resign as a partnership representative or designated individual, or designate a partnership representative where no partnership representative is in effect.

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.

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

TIP Use Form 8822, *Change of Address*, to change your home address or Form 8822-B, *Change of Business Address*, to change your business address. Both forms are available at IRS.gov.

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.

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, the partnership (through an authorized person for the tax year for which the IRS determined no designation is in effect) may submit Form 8979 to designate a partnership representative.

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

When To File

A partnership may submit this form:

- With a valid administrative adjustment request (AAR), or
- Any time after the issuance of a notice of selection for examination or a notice of administrative proceeding.

A partnership representative or designated individual may submit this form any time after the issuance of a notice of administrative proceeding.

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, please refer to the AAR instructions. Both the form and instructions are available at 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).

Partnership Representative or Designated Individual Address Change

If you are the partnership representative or designated individual and your address has changed, the IRS does not require a new Form 8979. Instead, mail or fax a dated written notification that includes the new contact information and your signature to the current IRS point of contact (for example, revenue agent, appeals officer, counsel).

Specific Instructions

Partnership Information

Enter the information requested about the partnership. Enter the partnership's name, address, TIN, and the tax year ending date for the tax year to which the revocation, designation, or resignation will apply.

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 applicable 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.

CAUTION If the successor designation is for an entity partnership representative and the partnership does not appoint a designated individual, then the revocation is deemed invalid and

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the current partnership representative designation is still in effect unless and until the IRS determines that the designation is not 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 2. Resignation of the Partnership Representative

Check the applicable box on line 2 if you are resigning as a partnership representative.

Line 4. Designation of the Partnership Representative

Check the applicable box on line 4 if no partnership representative is in effect and the partnership is designating a partnership representative. A partnership representative designation is not in effect if a resignation has occurred or if the IRS has determined that no designation is in effect.

Part II. Revocation or Resignation

Section A. 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 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. 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. Designation and/or Appointment

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

Section A. 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. 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 (if applicable). You must sign and date the form.

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 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.

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.