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TaxNewsFlash

United States

No. 2025-296
October 8, 2025

IRS memorandum on changes to procedures for designation of partnership representative

The IRS has issued an interim guidance memorandum (IGM), **Interim Guidance on the Partnership Representative Designation Procedures for Partnerships Subject to the Bipartisan Budget Act of 2015 (BBA) Audit Regime**, describing changes to the procedures for the designation of the partnership representative.

To implement the procedural changes, the interim guidance revises the following sections of the Internal Revenue Manual (IRM):

- IRM 4.31.9.7.6, Partnership Representative
- IRM 4.31.9.7.6.2, Form 8979
- IRM 4.31.9.7.6.3, Multiple Revocations by the Partnership Within the 90-day Period
- IRM 4.31.9.7.6.4, Form 8979 and Examiner Responsibilities
- IRM 4.31.9.7.6.5, Identification of the Partnership Representative or Designated Individual for Letter 2205-D
- Exhibit 4.31.9-3, Options for Partnership Representative Notices

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