



TaxNewsFlash

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KPMG report: Revised Form 8979 for designation or resignation of partnership representative

Contemporaneous with the issuance of [Interim Guidance on the Partnership Representative Designation Procedures for Partnerships Subject to the Bipartisan Budget Act of 2015 \(BBA\) Audit Regime](#), the IRS has released a revised [Form 8979](#) ("Partnership Representative Designation or Resignation") and accompanying [instructions](#).

Form 8979 is used by a partnership to designate a partnership representative and appoint a designated individual (if the partnership representative is an entity). Form 8979 is also used by the partnership representative or designated individual to resign.

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

- Directly to the current IRS employee point of contact in the case of an examination of the partnership (for example, revenue agent, appeals officer, counsel);
- With an administrative adjustment request (AAR) filed for a reason other than only making a designation;
- With a Form 8985, Pass-Through Statement—Transmittal/Partnership Adjustment Tracking Report, submitted by a pass-through partner;
- With Form 8988, Election for Alternative to Payment of the Imputed Underpayment—IRC Section 6226; or
- When a BBA partnership makes a request of the IRS that requires the partnership to extend a statute (e.g., a private letter ruling request pertaining to late election relief).

KPMG observation

Effective immediately, partnerships must use the new version of the Form 8979 when changing a partnership representative or designated individual in one of the above-listed situations.

The new version of Form 8979 streamlines the form, shortening it from three pages to one page. Part I has been updated to reduce the number of reasons for filing the form to two options: (1) the partnership is designating a new partnership representative or new designated individual or (2) the partnership representative/designated individual is resigning. The prior version of Form 8979 allowed for seven different options.

The face of the new form indicates that in the case of a new designation, any prior designation/appointment is revoked. This is a marked change from the prior version on which the partnership was required to indicate affirmatively that it was revoking the prior PR/DI and identify the PR/DI being revoked. There is no place on the revised version to provide the identifying information of the PR/DI being revoked.

However, the “authorized person” signing the form on behalf of the partnership must attest the person is duly authorized by the partnership to revoke the prior designation and to make a new designation. The instructions define “authorized person” as “a person who was a partner at any time during the partnership tax year to which the revocation or designation relates.” The number of signature blocks on the form also have been consolidated from five separate signature blocks to two signature blocks.

Combined with the Interim Guidance memo, the revisions to the Form 8979 appear aimed at reducing confusion in situations when there are multiple revocations/designations filed in a short period of time.

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