Note: *The draft you are looking for begins on the next page.*

Caution: *DRAFT—NOT FOR FILING*

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms**. We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at IRS.gov/DraftForms and remain there after the final release is posted at IRS.gov/LatestForms. Also see IRS.gov/Forms.

Most forms and publications have a page on IRS.gov: IRS.gov/Form1040 for Form 1040; IRS.gov/Pub501 for Pub. 501; IRS.gov/W4 for Form W-4; and IRS.gov/ScheduleA for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at IRS.gov/FormsComments. Include "NTF" followed by the form or pub number (for example, "NTF1040", "NTFW4", "NTF501", etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each "NTF" message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click here.

Instructions for Form 8979

(Rev. September 2025)

Partnership Representative Designation or 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

The title of Form 8979 is being revised from "Partnership Representative Revocation, Designation, and Resignation" to "Partnership Representative Designation or Resignation." Part I has been revised to have only two boxes: (1) for the partnership to designate an individual as the partnership representative (individual PR) or designate an entity as the partnership representative (entity PR) and appoint a designated individual (DI) if the PR is an entity, and (2) for the PR or DI to resign. Part II has been revised to have only one section: for the partnership to designate a PR and appoint a DI if the PR is an entity. Part III has been revised to have only one section: for the resignation of the PR or DI. Part IV has been revised to have only two sections: (A) signature of authorized person of the partnership, and (B) signature of resigning PR or DI.

General Instructions

Purpose of Form

Form 8979 is used by the partnership to designate a PR and appoint a DI (if the PR is an entity). A valid designation of a PR automatically revokes an existing PR designation (and DI appointment). Form 8979 is also used by the PR or DI to resign.

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

Partnership Representative (PR)

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

Both the PR and DI 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.

Note. If a new PR for a BBA partnership wants to appoint a person as power of attorney to represent the PR in its capacity as PR 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 PR of the same partnership for the same taxable year. See the Instructions for Form 2848.

Substantial presence in the United States. The PR (and DI if the PR is an entity) must have 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) may submit Form 8979 to designate a PR and appoint a DI if the PR is an entity. In doing so, any prior designation/appointment is revoked. Also, if no PR designation is in effect, including because of a failure to designate a PR on the originally filed Form 1065, the partnership (through an authorized person for the tax year) may submit Form 8979 to designate a PR and appoint a DI if the PR is an entity.

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 representative (PR) or designated individual (DI). A PR or DI may submit Form 8979 to resign.

When To File

CAUTION *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, Notice of Selection for Examination; or Letter 5893, Notice of Administrative Proceeding (NAP)—Partnership; or Letter 5893-A, Notice of Administrative Proceeding (NAP)—Partnership Representative;

- With an administrative adjustment request (AAR) filed for a reason other than only making a designation, 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; 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 PR or a DI (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 PR (and appoint a DI, if applicable), the IRS will designate a PR and appoint a DI, if applicable.

Where To File

If Form 8979 is submitted with an AAR, see How to file an AAR at *IRS.gov/BBAAAR*.

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.

TIP *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.*

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 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, enter 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. Designation/Appointment by the Partnership With or Without Revocation

Check the box on line 1 if you are designating an individual partnership representative (PR) or an entity PR and appointing a designated individual (DI), if the PR is an entity. In doing so, you are also revoking the current PR and DI, as applicable, if there was a previous designation and/or appointment.

CAUTION *If the designation is for an entity PR and the partnership does not appoint a DI, then the designation is invalid and the current PR designation remains in effect.*

Line 2. Resignation of the Partnership Representative (PR) or the Designated Individual (DI)

Check the box on line 2 if you are resigning as the PR or the DI.

Part II. Designation/Appointment by the Partnership With or Without Revocation

See *Partnership Representative (PR)*, earlier, for more information on who can be a PR.

In Part II, the partnership provides the information needed to do either of the following.

- Designate an individual PR. Enter the individual PR's name, U.S. mailing address, TIN, and a telephone number with a U.S. area code. If an individual PR is designated, there will be no DI; therefore, do not complete the lines for the DI.
- Designate an entity PR and appoint a DI. If an entity PR is designated, a DI must be simultaneously appointed. Therefore, complete the lines for both the PR and DI. Enter both the entity PR's and DI's names, U.S. mailing addresses, TINs, and telephone numbers including U.S. area codes.

Note. A valid designation or appointment automatically revokes the prior PR designation and/or DI appointment, if one exists.

Note. Both the PR and DI must have substantial presence in the United States. See *Substantial presence in the United States*, earlier, for more information.

Part III. Resignation

Complete this Part III if you are resigning as the PR or DI. Enter the resigning PR's or DI's name, mailing address, TIN and telephone number.

Note. If an entity PR validly resigns, the appointment of the DI is also terminated. A valid resignation by either the PR or DI will result in no PR designation being in effect. In this case, the IRS will ask the partnership to make a designation. If the IRS has declared that there is no PR designation in effect and no designation is made by the partnership within 30 days of the IRS request to designate, the IRS will make the designation. See Regulations section 301.6223–1(f)(5).

Part IV. Signature Section

Section A. Signature for Designation/Appointment by the Partnership, With or Without Revocation

Complete this section if you are an authorized person designating an individual PR or designating an entity PR and appointing a DI with or without revocation. Enter the information as requested, including the name and title of the authorized person making the designation/appointment on behalf of the partnership. You must sign and date the form.

Note. If the authorized person is an entity, enter the name and title of the signing individual who can legally bind the authorized person under applicable state law.

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

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

Example 2. John Robin 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. DEF, LLC is an authorized person signing Form 8979 to designate a new partnership representative. Mary Wren is authorized under applicable state law to legally bind DEF, LLC. Mary should do the following.

- Sign and date.
- Enter “DEF, LLC” as the authorized person.
- Enter “Mary Wren,” followed by her title with respect to DEF, LLC.

Section B. Signature of Resigning Partnership Representative (PR) or Designated Individual (DI)

Complete this section if you are resigning as a PR or DI. Refer to the following examples.

Example 4. Resigning PR (Individual). John Lion is the PR for GHI Partnership and would like to resign. John should do the following.

- Sign and date on the first line.
- On the second line, enter his name followed by “resigning Partnership Representative of GHI Partnership.”

Example 5. Resigning DI. JKL, Inc. is the entity PR for MNO Partnership and Mary Swan is the DI for JKL, Inc. Mary would like to resign. Mary should do the following.

- Sign and date on the first line.
- On the second line, enter her name followed by “resigning designated individual of JKL, Inc. (partnership representative of MNO Partnership).”

Example 6. Resigning PR (Entity). PQR, Inc. is the entity PR for STU Partnership and Sally Tiger is the DI for PQR, Inc. PQR, Inc. would like to resign. Sally (the DI) should do the following.

- Sign and date on the first line.
- On the second line, enter “Sally Tiger, Designated Individual” followed by “on behalf of PQR, Inc., resigning Partnership Representative of STU Partnership.”

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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