ID: CCA_2025031917233400

UILC: 6223.00-00

[Third Party Communication:

Date of Communication: Month DD, YYYY]

Number: **202547015**
Release Date: 11/21/2025

From: [redacted]
Sent: Monday, March 19, 2025 5:23:58 PM
To: [redacted]
Cc:
Bcc:
Subject: RE: Seeking advice regarding: BBA Question regarding "Authorized Person" with regard to Form 8979, Partnership Representative Revocation, Designation, and Resignation

1. **Whether the Form 8979 for was valid.**

Yes. Treas. Reg. § 301.6223-1(e)(4) provides that a revocation of a PR "must be signed by a person who was a partner at any time during the partnership taxable year to which the revocation relates *or as provided in forms, instructions, and other guidance* prescribed by the IRS." signed the Form 8979 revoking as PR and designating himself as the new PR. was not a partner during the taxable year at issue. However, the instructions to Form 8979 state that the person signing declares under the penalty of perjury that they are authorized by the partnership to revoke the designation of the current PR and to make a successive designation of a new PR. Therefore, if was authorized by to make the revocation and designation at the time of signing the Form 8979, the revocation and designation were valid.

amended its Operating Agreement on , to appoint as a manager of the company. of the agreement provides that

The agreement specifically authorizes the manager to

signed the Form 8979 on . Revoking as PR and designating a new PR was necessary for since the former PR was deceased. Therefore, the revocation was valid, and under Treas. Reg. § 301.6223-1(e)(3) the revocation was "effective upon the IRS's receipt" of the notification on .

2. **Whether the Forms 872-M for are valid (because they are signed by as PR).**

Yes. The period of limitations for tax year ran through . The Form 872-M extending the period of limitations to , was signed by , the valid PR, on . A second Form 872-M extending the period of limitations to , was signed by , the valid PR, on . Both these Forms are valid.

3. Whether the Forms 2848 for are valid (because they are signed by as PR).

Yes. A Form 2848 signed by as PR was received on . Subsequent Forms 2848 were also signed by as PR. As discussed above, was designated as PR effective . Therefore, the Forms 2848 are valid.

Let me know if you have any questions or would like to discuss.

Best,
[redacted]

[redacted]