

Part I: Pass-through Entity Information

Legal Name: _____

Federal Employer Identification Number: _____ Tax year(s) ending: _____

Address: _____

City: _____ State: _____ ZIP: _____

Important Note: Filing this form automatically revokes the authority of any Iowa pass-through representative or designated individual appointed previously on IA 1065, IA 1120S, IA 1041, or IA 8979 forms for the above-listed tax year(s).

Part II: Appointments (Complete Section A or B, but not both)

Section A – Appointment of an Entity as Iowa Pass-through Representative. If the pass-through entity identified in Part I is appointing an entity as its Iowa pass-through representative, complete this section. A designated individual must also be listed.

Legal Name: _____

TIN: _____ Phone: _____

Address: _____

City: _____ State: _____ ZIP: _____

Name of designated individual: _____

TIN: _____ Phone: _____

Address: _____

City: _____ State: _____ ZIP: _____

Section B – Appointment of an Individual as Iowa Pass-through Representative. If the pass-through entity identified in Part I is appointing an individual as its Iowa pass-through representative, complete this section.

Name of individual: _____

TIN: _____ Phone: _____

Address: _____

City: _____ State: _____ ZIP: _____

Part III: Signature

I, the undersigned, declare under penalties of perjury or false certificate, that I have examined this form, and, to the best of my knowledge and belief, it is true, correct, and complete. I also declare under penalty of perjury or false certificate that I am duly authorized by the pass-through entity to revoke the appointment of the Iowa pass-through representative and make this appointment of the Iowa pass-through representative.

Signature must be signed by hand or via digital signature with a digital certificate. Stamped or typed signatures are not accepted.

Signature of authorized person: _____ Date: _____

Print name of authorized person: _____ Title: _____



Purpose of Form

IA 8979 is used by a pass-through entity (partnership, S corporation, estate, or trust) to appoint an Iowa pass-through representative (PTR) for a tax year if one was not properly identified or appointed on the entity's original Iowa tax return for that tax year, or to change an appointment previously made on an original Iowa tax return.

Iowa Pass-through Representative (PTR)

An Iowa PTR has the sole authority to act on behalf of a pass-through entity for the purpose of Iowa amended income tax returns, audits, examinations, and appeals. The pass-through entity and its members, partners, shareholders, or beneficiaries are bound by the actions of the Iowa PTR.

All pass-through entities are required to have an Iowa PTR for each tax year. There can be only one Iowa PTR for each tax year. A partnership's Iowa PTR for a tax year is the partnership's federal partnership representative identified on its original Iowa tax return for that tax year unless the partnership appoints another person as its Iowa PTR on that original Iowa tax return. An S corporation's Iowa PTR for a tax year is appointed by the S corporation on its original Iowa tax return for that tax year. An estate's or trust's Iowa PTR for a tax year is the entity's fiduciary identified on its original Iowa tax return for that tax year unless the entity appoints another person as its Iowa PTR on that original Iowa tax return.

If the pass-through entity fails to properly identify or appoint an Iowa PTR on its original Iowa tax return, or desires to modify a prior appointment, the IA 8979 is required to be completed and filed with the Department. The entity may not appoint or modify an Iowa PTR on an amended Iowa tax return.

The appointment of an Iowa PTR applies only to the tax years for which it is made and remains in effect until the appointment is terminated by a valid revocation, a valid resignation, or a determination by the Department that the appointment is not in effect.

If the pass-through entity fails to properly identify or appoint an Iowa PTR, the Department may appoint an Iowa PTR for the entity. The Department will consider the factors described in Treas. Reg. 301.6223-1(f)(5)(ii) in making an appointment.

A pass-through entity may appoint any qualifying person, including itself or a different entity, to be its Iowa PTR. If the pass-through entity appoints an entity as its Iowa PTR, the pass-through entity is required to appoint a designated individual as the sole individual to act on behalf of the entity PTR. The designated individual must be a natural person.

The qualifications to be an Iowa PTR are the same

as provided by the Internal Revenue Service (IRS) for a federal partnership representative.

Both the Iowa PTR and designated individual (if applicable) must have a substantial presence in the United States as described in Treas. Reg. 301.6223-1(b)(2).

Who May File

Pass-through entities may file form IA 8979. For the purposes of IA 8979, a pass-through entity acts through an authorized person.

An authorized person is a person that is authorized by the pass-through entity to act on behalf of the pass-through entity. An authorized person includes a person who served in one of the following capacities at any time during the tax year to which the appointment relates:

- A partner of a partnership
- A member of a limited liability company
- A shareholder in an S corporation
- An executor of an estate
- A trustee of a trust

Any IA 8979 filed with the Department must be signed by an authorized person.

Revocations and Resignations

If an Iowa PTR appointment is already in effect, the prior appointment will be automatically revoked by filing IA 8979.

IA 8979 cannot be used by a pass-through entity solely to revoke an appointment of an Iowa PTR or designated individual without appointing a new Iowa PTR or designated individual to replace the prior appointee.

IA 8979 cannot be used by an Iowa PTR or designated individual to resign.

If an Iowa PTR or designated individual wishes to resign, the representative or designated individual must file a written statement with the Department at the address on this form below. The written statement must include:

- The pass-through entity's name and TIN (Taxpayer Identification Number)
- The resigning PTR or designated individual's name and TIN.
- The signature and date of the resigning PTR or designated individual.

Specific Instructions

Part I. Pass-through Entity Information

Enter the pass-through entity's name, address, Federal Employer Identification Number (FEIN), and the year ending date for the tax year or years to which the appointment will apply. An appointment may only be made for prior tax years for which the due date for filing the Iowa tax return has passed. If the post office doesn't deliver mail to the street address and the pass-through entity has a P.O. Box, show the P.O. Box number instead.

Part II. Appointments

Complete Section A or B, as applicable. Do not complete both sections.

For purposes of this part II, a valid TIN includes a Social Security Number (SSN), Individual Taxpayer Identification Number (ITIN), FEIN, Preparer's Tax ID Number (PTIN), or an Iowa Account Number (IAN). If an IAN is needed but not yet assigned, write "none" in the TIN field and one will be assigned and sent to the PTR.

Section A. Appointment of an Entity Representative or Designated Individual

Complete this section if the pass-through entity identified in Part I is appointing an entity as its Iowa PTR. An entity is required to name a designated individual to serve as a point of contact for the entity representative. The designated individual must be a natural person. Enter both the entity representative and designated individual's name, mailing address, TIN, and telephone number.

Section B. Designation of an Individual as Pass-through Representative

Complete this section if the pass-through entity identified in Part I is appointing an individual as its Iowa PTR. The representative must be a natural person. Enter the representative's name, mailing address, TIN, and the telephone number.

Part III. Signature

Form IA 8979 must be signed by an authorized person. See *Who May File*, above, for information about authorized persons. Enter the information as requested, including the name and title of the authorized person. The authorized person must sign and date the form.

How to File

Submit by mail to:

Registration Services
Iowa Department of Revenue
PO Box 10470
Des Moines IA 50306-0470

FAX: 515-281-3906

The integrity and security of sending personal information via fax or email cannot be guaranteed. By submitting this form via fax or email, you agree to hold the Department harmless if a fax or an email results in third-party access to the information.