

**Request to Revoke Partnership Election under IRC Section 6221(b) or  
Request to Revoke Election under 1101(g)(4)**

For tax year beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_

Type or Print

Name of partnership	Taxpayer ID Number (TIN)
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Number, street, and room or suite no. If a P.O. box, see the instructions

City or town, state or province, country, and ZIP or foreign postal code

**Revocation** (check only one box)

A. For Partnerships with tax years beginning after 12/31/2017.  
The partnership is requesting permission to revoke the election out of the centralized partnership audit regime made under section 6221(b) which was made on the eligible partnership's timely filed return (including extensions) for the tax year noted above. The partnership would like to have the provisions of the centralized audit regime apply for the taxable year. It is understood that the revocation of this election will not become effective without IRS consent.  
  
The partnership must also appoint a Partnership Representative when an election to revoke the election made under IRC 6221(b) is made. Form 8979 Partnership Representative Revocation/Resignation and Designation Form must be completed and attached to this election.

B. For Partnerships with tax periods beginning after November 2, 2015 and before January 1, 2018 who have elected under section 1101(g)(4) of the Bipartisan Budget Act of 2015 to have the centralized audit regime apply.  
  
The partnership is requesting permission to revoke the election made under section 1101(g)(4) wherein the partnership elected for the centralized partnership audit regime to apply to partnership's taxable year. The partnership would like to revoke the election which was made. It is understood that the revocation of this election will not become effective without IRS consent.

**Person authorized to sign the return**

Under penalties of perjury, I declare that I am the person who is authorized to sign the partnership federal income tax return for the taxable year under examination. The signature confirms my agreement with the request for revocation. I have examined this consent statement, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of partner or limited liability company member (if revoking the election out under IRC 6221(b))	Date
Signature of partnership representative or designated individual (if revoking the election made under section 1101(g)(4))	Date

Approved

Denied reason \_\_\_\_\_

**Internal Revenue Service Signature and Title**

IRS Official's name (see instructions)	IRS Official's title (see instructions)
IRS Official's signature (see instructions)	Date

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# Instructions for Form 15288, Request to Revoke Partnership Election under IRC Section 6221(b) or Request to Revoke Election under 1101(g)(4)

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## General Instructions

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Section references are to the Internal Revenue Code unless otherwise noted.

### Purpose of Form

Form 15288 is to be used only by an eligible partnership that made a valid election out of the centralized audit regime on a timely filed return (including extensions) or by a partnership that elected under section 1101(g)(4) of the Bipartisan Budget Act of 2015 (BBA) to have the centralized audit regime apply. If the request for permission to revoke is approved by the IRS, the provisions of the appropriate partnership regime will apply to the partnership for the specified tax year.

For example, if the request to revoke an election under section 6221(b) is approved, the centralized partnership audit regime under BBA will apply to the partnership taxable year. Likewise, if the request to revoke an election into the centralized partnership audit regime under section 1101(g)(4) of the BBA is approved, either the unified partnership audit procedures enacted by the Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA) or deficiency procedures will apply, as appropriate.

### When and Where to File

If you are notified of an examination (Letter 2205-D) for the partnership's tax year for which an election out of the centralized audit regime was made OR if you are notified of an examination (Letter 2205-D) for the partnership's tax year for which an election under section 1101(g)(4) of the BBA was made by the partnership, the request to revoke the election is to be submitted to the person's whose name is on Letter 2205-D.

The request to revoke the election should be made within 30 days of the receipt of Letter 2205-D notifying you that the partnership is under examination.

Only under certain circumstances and when it is administratively convenient for the Service, will an election to revoke be accepted past the 30 days from receipt of the Letter 2205-D.

Notification will be mailed to the partnership as to the acceptance or denial of the request for revocation.

### Who Must Sign

Any person who is authorized to sign the Form 1065, U.S. Return of Partnership Income must sign and date the form to make the election to revoke the election out of the centralized partnership regime made under 6221(b). Any partner or LLC member is considered to be an authorized person.

The partnership representative or designated individual must sign and date the form to revoke the election into the centralized audit regime made under section 1101(g)(4).

If the form is signed by a trustee or debtor in possession (DIP) in bankruptcy on behalf of a partnership it must be accompanied by a copy of the order or instructions of the court authorizing signing of the return or form.

### Appointment of Partnership Representative

If the partnership is revoking the election out of the centralized partnership audit regime made under section 6221(b), Form 8979, *Partnership Representative Revocation, Designation, and Resignation* must be provided along with the Form 15288, *Request to Revoke Partnership election under IRC 6221(b) or Request to Revoke election under section 1101(g)(4)*.