Form **8879**

Department of the Treasury Internal Revenue Service

IRS e-file Signature Authorization

▶ Do not send to the IRS. This is not a tax return.

► Keep this form for your records. See instructions.

OMB No. 1545-0074

20**07**

Declaration Control Number (DCN)			
Taxpayer's name	Social security number		
Spouse's name	Spouse's social security number		
Part I Tax Return Information—Tax Year Ending December 31, 2007	(Whole Dollar	s Only)	1
1 Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ,	•		1
2 Total tax (Form 1040, line 63; Form 1040A, line 37; Form 1040EZ, line 10)			2
3 Federal income tax withheld (Form 1040, line 64; Form 1040A, line 38; Form 1040EZ, line 7)			3
 Refund (Form 1040, line 74a; Form 1040A, line 44a; Form 1040EZ, line 11a; Form 1040-SS, Part I, line 12a) Amount you owe (Form 1040, line 76; Form 1040A, line 46; Form 1040EZ, line 12) 			5
Part II Taxpayer Declaration and Signature Authorization (Be sure yo			
for the tax year ending December 31, 2007, and to the best of my knowledge and belief, it is true, corr in Part I above are the amounts from my electronic income tax return. I consent to allow my intermed originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of (b) an indication of any refund offset, (c) the reason for any delay in processing the return or refund, are the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (indicated in the tax preparation software for payment of my Federal taxes owed on this return and/or a to debit the entry to this account. I further understand that this authorization may apply to future Federa Electronic Federal Tax Payment System (EFTPS). In order for me to initiate future payments, I request to (PIN) to access EFTPS. This authorization is to remain in full force and effect until I notify the U.S. Treas revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 I also authorize the financial institutions involved in the processing of the electronic payment of taxes to inquiries and resolve issues related to the payment. I further acknowledge that the personal identification income tax return and, if applicable, my Electronic Funds Withdrawal Consent.	iate service provid of receipt or reaso ad (d) the date of a direct debit) entry payment of estima al tax payments the hat the IRS send r sury Financial Ager business days price o receive confident	er, transmin for reject ry refund. to the final ted tax, and at I direct to the a personal to terminor to the paral informat	tter, or electronic return ion of the transmission, If applicable, I authorize ncial institution account d the financial institution be debited through the nal identification number atte the authorization. To syment (settlement) date. ion necessary to answer
Taxpayer's PIN: check one box only			
I authorize to enter or ERO firm name	generate my P		h antau all navas
as my signature on my tax year 2007 electronically filed income tax return.		do no	t enter all zeros
I will enter my PIN as my signature on my tax year 2007 electronically filed inc are entering your own PIN and your return is filed using the Practitioner PIN below.			
Your signature ▶ I	Date		
Spouse's PIN: check one box only			
I authorize to enter o	r generate my F		
as my signature on my tax year 2007 electronically filed income tax return.		do no	t enter all zeros
□ I will enter my PIN as my signature on my tax year 2007 electronically filed inc are entering your own PIN and your return is filed using the Practitioner PIN below.			
Spouse's signature ▶	Date >		
Practitioner PIN Method Returns Only—c	ontinue b	elow	
Part III Certification and Authentication—Practitioner PIN Method Onl	у		
ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.	d	o not enter	all zeros
I certify that the above numeric entry is my PIN, which is my signature for the tax year 2007 electronica above. I confirm that I am submitting this return in accordance with the requirements of the Practition Authorized IRS e-file Providers of Individual Income Tax Returns.	lly filed income tax	return for	the taxpayer(s) indicated
ERO's signature ▶ Date	>		
ERO Must Retain This Form — See Instruct	ions		
Do Not Submit This Form to the IRS Unless Request			

Form 8879 (2007) Page **2**

What's New

Beginning October 16, 2007, electronic return originators (EROs) can sign the form by rubber stamp, mechanical device, or computer program. See Notice 2007-79 for more information.

Purpose of Form

Form 8879 is the declaration document and signature authorization for an e-filed return filed by an electronic return originator (ERO). Complete Form 8879 when the Practitioner PIN method is used or when the taxpayer authorizes the ERO to enter or generate the taxpayer's personal identification number (PIN) on his or her e-filed individual income tax return.



Do not send this form to the IRS. The ERO must retain Form 8879.

When and How To Complete

Use this chart to determine when and how to complete Form 8879.

IF the ERO is	THEN	
Not using the Practitioner PIN method and the taxpayer enters his or her own PIN	Do not complete Form 8879.	
Using the Practitioner PIN method and is authorized to enter or generate the taxpayer's PIN	Complete Form 8879, Parts I, II, and III.	
Using the Practitioner PIN method and the taxpayer enters his or her own PIN	Complete Form 8879, Parts I, II, and III.	
Not using the Practitioner PIN method and is authorized to enter or generate the taxpayer's PIN	Complete Form 8879, Parts I and II.	

ERO Responsibilities

The ERO will:

- 1. Enter the name(s) and social security number(s) of the taxpayer(s) at the top of the form
- 2. Complete Part I using the amounts (zeros may be entered when appropriate) from the taxpayer's 2007 tax return. Form 1040-SS filers leave lines 1 through 3 and line 5 blank.
- **3.** Enter or generate, if authorized by the taxpayer, the taxpayer's PIN and enter it in the boxes provided in Part II.
- **4.** Enter on the authorization line in Part II the ERO firm name (not the name of the individual preparing the return) if the ERO is authorized to enter the taxpayer's PIN.
- **5.** After completing (1) through (4), give the taxpayer Form 8879 for completion and review. This can be done in person or by using the U.S. mail, a private delivery service, email, or an Internet website.
- **6.** Enter the 14-digit Declaration Control Number (DCN) assigned to the tax return, after the taxpayer completes Part II. See Part I of Pub. 1346, Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns. Pub. 1346 is available on the Internet at www.irs.gov.



You must receive the completed and signed Form 8879 from the taxpayer before the electronic return is transmitted (or released for transmission).

Taxpayer Responsibilities

Taxpayers have the following responsibilities: (a) to verify the accuracy of the prepared income tax return, including direct deposit information, (b) to check the appropriate box in Part II to authorize the ERO to enter or generate their PIN or to do it themselves, (c) to indicate or verify their PIN when authorizing the ERO to enter or generate it (the PIN must be *five* numbers other than all zeros), (d) to sign and date Form 8879, and (e) to return the completed Form 8879 to the ERO by hand delivery, U.S. mail, private delivery service, or fax. Your return will not be transmitted to the IRS until the ERO receives your signed Form 8879.

Refund information. You can check on the status of your 2007 refund if it has been at least 3 weeks from the date your return was filed. To check the status of your 2007 refund, do one of the following.

- Go to www.irs.gov and click on "Where's My Refund."
- Call 1-800-829-4477 for automated refund information and follow the recorded instructions.
- Call 1-800-829-1954.

Important Notes for EROs

- Do not send Form 8879 to the IRS unless requested to do so. Retain the completed Form 8879 for 3 years from the return due date or IRS received date, whichever is later. Form 8879 may be retained electronically in accordance with the recordkeeping guidelines in Rev. Proc. 97-22, which is on page 9 of Internal Revenue Bulletin 1997-13 at www.irs.gov/pub/irs-irbs/irb97-13.pdf.
- You should confirm the identity of the taxpayer(s). For additional guidance, see Pub. 1345, Handbook for Authorized IRS *e-file* Providers of Individual Income Tax Returns.
- Complete Part III only if you are filing the return using the Practitioner PIN method. You are not required to enter the taxpayer's date of birth, prior year adjusted gross income, or PIN in the Authentication Record of the electronically filed return.
- If you are not using the Practitioner PIN method, enter the taxpayer(s) date of birth and either the adjusted gross income or the PIN, or both, from the taxpayer's prior year originally filed return in the Authentication Record of the taxpayer's electronically filed return. **Do not** use an amount from an amended return or a math error correction made by the IRS.
- Enter the taxpayer's PIN(s) on the input screen only if the taxpayer has authorized you to do so. If married filing jointly, it is acceptable for one spouse to authorize you to enter his or her PIN, and for the other spouse to enter his or her own PIN. It is not acceptable for a taxpayer to select or enter the PIN of an absent spouse.

- Taxpayers must use a PIN to sign their e-filed individual income tax return transmitted by an ERO. Beginning in 2008, Form 8453, U.S. Individual Income Tax Transmittal for an e-file Return, is only used for transmitting documents to the IRS that cannot be electronically filed. Form 8453 cannot be used as a signature document.
- Provide the taxpayer with a copy of the signed Form 8879 for his or her records upon request.
- Provide the taxpayer with a corrected copy of Form 8879 if changes are made to the return (for example, based on taxpayer review).
- For more information, see Pub. 1345 and Pub. 1345A, Filing Season Supplement for Authorized IRS *e-file* Providers. Also, go to www.irs.gov/efile and select *e-file* For Tax Professionals.

Privacy Act and Paperwork Reduction Act Notice. We ask for this information to carry out the Internal Revenue laws of the United States. Section 6061(a) of the Internal Revenue Code requires taxpayers to sign their tax returns. Section 6061(b) permits the IRS to accept electronic signatures under certain circumstances. Section 6109 requires you to provide your social security number. This form is to permit you to use a personal identification number (PIN) as your signature which will be your electronic signature for your individual income tax return, and for you to authorize an electronic return originator (ERO) to enter or generate the PIN on your behalf. You are not required to authorize your ERO to enter your PIN on your behalf; you may personally enter your PIN at the time of transmission. Routine uses of this information include giving it to the Department of Justice for use in civil and criminal litigation, and to cities, states, and the District of Columbia for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. Providing false or fraudulent information may subject you to penalties.

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 Internal Revenue Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.