

Purpose of Form

Use Form 8879-EX if you and the electronic return originator (ERO) want to use a personal identification number (PIN) to electronically sign an electronic excise tax return or request for refund.

If applicable, Form 8879-EX is also used to authorize an electronic funds withdrawal. If you do not use Form 8879-EX to sign your return, you must use Form 8453-EX, Excise Tax Declaration, for an IRS e-file Return. For more information, see the instructions for Form 8453-EX.

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

ERO Responsibilities

The ERO will:

- Enter the name and taxpayer identification number as shown on Forms 720, 2290, or 8849.
- Complete Part I by checking the box for the type of return being filed and using the amounts (zeros may be entered when appropriate) from the return being filed.
- 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.
- Give the taxpayer Form 8879-EX for completion and review. This can be done by hand delivery, U.S. mail, private delivery service, email, or Internet website.
- Complete Part III, including a signature and date.



Form 8879-EX must be completed and signed before the electronic return is transmitted (or released for transmission).

Taxpayer's Responsibilities

The taxpayer filing Forms 720, 2290, or 8849 has the following responsibilities.

- Verify the type of return being filed in Part I.
- Verify the accuracy of the prepared return.
- Check the appropriate box in Part II to either authorize the ERO to enter your PIN or to choose to enter it in person.
- Indicate or verify his or her PIN when authorizing the ERO to enter it (the PIN must be five numbers other than all zeros).
- Sign and date Part II.

- Return the completed Form 8879-EX to the ERO by hand delivery, U.S. mail, private delivery service, or fax.

Note. Your return will not be transmitted to the IRS until the ERO receives the signed Form 8879-EX.

Important Notes for EROs

- Do not send Form 8879-EX to the IRS unless requested to do so. Retain the completed Form 8879-EX for 3 years from the return due date or IRS received date, whichever is later.
- Enter the taxpayer's PIN on the input screen only if the taxpayer has authorized you to do so.
- Provide the taxpayer with a copy of the signed Form 8879-EX upon request.
- Provide the taxpayer with a corrected copy of Form 8879-EX if changes are made to the return (for example, based on the taxpayer's review).
- See Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

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 Internal Revenue Code section 6103.

The time needed to complete this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	52 min.
Learning about the law or the form	6 min.
Preparing, copying, assembling, and sending the form	9 min.

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. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send Form 8879-EX to this address. Instead, keep it for your records.