

IRS e-file Record Keeping Requirements

Below table is provided to clarify ERO requirements. Also see Publication 1345.

IRS e-file Record Keeping Requirements for EROs					
Records	Signature Methods			Retention Period	
Individual Income Tax	Self Select PIN Method	Practitioner PIN Method	Form 8453 Signature Method	Retain 3 years from the due date of the return or the IRS received date, whichever is later	Retain until the end of the calendar year in which the return was e-filed
Forms W-2, W-2G, and 1099-R	X	X	X		X
Signed Form 8453 and required attachments (if any)			X		X
Form 8879, IRS e-file Signature Authorization - If taxpayer uses the Practitioner PIN method to sign the return - If taxpayer authorizes ERO to enter or generate a Self Select PIN	X	X		X	
Form 8878, IRS e-file Signature Authorization for Application for Extension of Time to File - If taxpayer uses the Practitioner PIN method to sign Form 4868 with electronic funds withdrawal - If taxpayer authorizes ERO to enter or generate a Self Select PIN either on Form 4868 with electronic funds withdrawal or on Form 2350	X	X		X	
Acknowledgement Files for IRS accepted returns* Confirms that returns were accepted for processing	X	X	X		X
Complete copy of the electronic portion of the return that can be readily and accurately converted into an electronic transmission that the IRS can process*	X	X	X		X
Copy of signed IRS e-file consent to disclosure - If taxpayer enters own Self Select PIN - Form 4868 is filed without electronic funds withdrawal	X				X

X – denotes required.

***Record may be retained electronically or on paper.**