

IRS Fact Sheet

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Taxpayers Who File Electronically Must Use e-Signatures

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In an effort to make electronic filing even more secure and paperless, the Internal Revenue Service now requires all taxpayers who file their tax returns electronically to also use electronic signatures. The IRS has eliminated the paper signature document for e-filed returns.

Just as the familiar automated teller machines use Personal Identification Numbers, so does the IRS e-signature process. If filing a joint return, each taxpayer must create and use his or her own PIN to sign the tax return. The IRS also must verify your identity so there will be personal and tax-related questions. You should have your prior year 2009 tax return on hand if it's available.

There are two ways to create an IRS e-signature PIN: self-select PIN method and practitioner PIN method.

Self-Select PIN Method

Taxpayers who are preparing their own returns using software must use the self-select PIN method. The self-select PIN allows taxpayers to select five numbers (except all zeros) to enter as their electronic PIN signature. The IRS still must verify the taxpayers' identities. As part of the verification process, you must provide either your adjusted gross income listed on your 2009 tax return or your 2009 PIN used to e-file your return last year. It also will ask for date of birth. For joint returns, both taxpayers must create PINs using this method.

If you have never filed a tax return before, you can still use self-select PIN by using zero as your 2009 AGI. Do not leave this field blank. However, the space for the 2009 PIN should be left blank.

Practitioner PIN Method

Taxpayers who use a volunteer or paid tax preparer may use the Practitioner PIN method or the self-select PIN method. The practitioner PIN method allows you to authorize your tax preparer to enter or generate your five-digit PIN on your behalf. You must sign Form 8879, IRS e-file Signature Authorization. The practitioner retains Form 8879 but does not mail it to the IRS. Some tax preparers may use an electronic signature pad for Form 8879 this year. Taxpayers who are age 16 and younger must use the practitioner PIN method.

IRS-issued Electronic Filing PIN

For taxpayers using the self-select PIN method but who cannot recall their 2009 Adjusted Gross Income or their 2009 PIN, the IRS will issue a temporary Electronic Filing PIN (EFP.) This EFP can be used in place of the 2009 PIN and allow taxpayers to complete the self-select PIN method once their identity has been verified. Most tax software will contain a link to the EFP tool or you can search IRS.gov use keywords "[Electronic Filing PIN Request](#)." You also can use an automated, self-service telephone assistant by calling 1-866-704-7388.

Follow the instructions to receive your Electronic Filing PIN. Again, the IRS must verify your identity so you will need to provide some personal information and some tax-related information. You will need to know the filing status (i.e. single, married filing jointly, head of household, etc.) and the address used on your 2009 tax return.

The EFP will generate a five-digit number that you can substitute for your 2009 PIN. You can then return to the self-select PIN method, use the temporary EFP in place of the 2009 PIN requirement and complete the signature process.

Ordering Your 2009 Tax Transcript

If you are unable to complete the EFP application and you cannot locate your 2009 tax return, you can order a transcript which will contain information such as your AGI that you can use to complete the self-select PIN method. There is no fee for a transcript.

The IRS has a new process for 2011 that allows you to order your transcript from IRS.gov. Just look for "online services" on the home page or search "[Order a Transcript](#)." Your transcript will be sent to the address listed on the 2009 tax return. You also can call 1-800-908-9946 to order a transcript.

You can go to IRS.gov and print [Form 4506T-EZ](#), Short Form Request for Individual Tax Return Transcript. The form can be completed and then faxed or mailed according to the form's instructions. Generally, you do not need a copy of your exact tax return in order to complete the PIN process. Allow 7 to 10 days to receive the tax transcript.

Signing a joint return when spouse is not available

If your spouse is serving in a combat zone and you do not have power of attorney, you can still create a self-select PIN for your spouse and e-file the return. After e-filing your return, just submit a signed statement explaining your situation with [Form 8453](#), U.S. Individual Income Tax Transmittal for an IRS e-file Return, and mail according to the instructions.

If you have power of attorney for a military spouse or anyone who must file a tax return, you can use the self-selection PIN method to sign their return. You must also attach the power of attorney to Form 8453 and mail both to the IRS. Again, you should follow the mailing instructions on Form 8453.

Form 8453 can be used to submit any required paper documents in support of your tax return.