

**E-file Authorization for Form 1042**

(December 2022)

For calendar year 20 \_\_\_\_\_

OMB No. 1545-0967

Department of the Treasury  
Internal Revenue Service

**Do not send to the IRS. Keep for your records.**  
**Go to [www.irs.gov/Form8879WH](http://www.irs.gov/Form8879WH) for the latest information.**

Name of withholding agent \_\_\_\_\_

Employer identification number \_\_\_\_\_

**Part I Tax Return Information** (Whole dollars only)

**1** Total gross amounts reported (Form 1042, line 62c) . . . . . **1**

**Part II Declaration and Signature Authorization of Withholding Agent. Be sure to get a copy of the Form 1042.**

Under penalties of perjury, I declare that I have an approved role (as identified in the Instructions for Form 1042) with the withholding agent listed above and that I have examined a copy of the electronic return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the balance due on Form 1042, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the return and, if applicable, the consent to electronic funds withdrawal.

**Withholding Agent's PIN: check one box only**

I authorize \_\_\_\_\_ to enter my PIN \_\_\_\_\_ as my signature  
ERO firm name do not enter all zeros  
on the electronically filed return.

I will enter my PIN as my signature on the electronically filed return.

Your signature \_\_\_\_\_ Date \_\_\_\_\_ Capacity in which acting \_\_\_\_\_

**Part III Certification and Authentication**

**ERO's EFIN/PIN.** Enter your six-digit EFIN followed by your five-digit self-selected PIN.

do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 3112**, IRS *e-file* Application and Participation, and **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature \_\_\_\_\_ Date \_\_\_\_\_

**ERO Must Retain This Form — See Instructions**  
**Do Not Submit This Form to the IRS Unless Requested To Do So**

## Future Developments

For the latest information about developments related to Form 8879-WH and its instructions, such as legislation enacted after they were published, visit [www.irs.gov/Form8879WH](http://www.irs.gov/Form8879WH).

## Purpose of Form

A withholding agent and an electronic return originator (ERO) use Form 8879-WH when the withholding agent wants to use a personal identification number (PIN) to electronically sign a return and, if applicable, consent to electronic funds withdrawal. A withholding agent who does not use Form 8879-WH must use Form 8453-WH, *E-file Declaration for Form 1042*. For more information, see the instructions for Form 8453-WH.

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

## ERO Responsibilities

The ERO will:

- Enter the name and employer identification number of the withholding agent at the top of the form;
- Complete Part I using the amount from Form 1042, line 62c;
- 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 withholding agent's PIN;
- Give the withholding agent Form 8879-WH for completion and review (acceptable delivery methods include hand delivery, U.S. mail, private delivery service, email, Internet website, and fax); and
- Complete Part III including a signature and date.



**CAUTION** You must receive the completed and signed Form 8879-WH from the withholding agent before the electronic return is transmitted (or released for transmission).

## Withholding Agent Responsibilities

The withholding agent will:

- Verify the accuracy of the return;
- Check the appropriate box in Part II to either authorize the ERO to enter the PIN or to choose to enter it in person;
- Indicate or verify the PIN when authorizing the ERO to enter it (the PIN must be *five* digits other than all zeros);
- Sign, date, and enter the capacity in which you are acting in Part II; and
- Return the completed Form 8879-WH to the ERO. The acceptable delivery methods include hand delivery, U.S. mail, private delivery service, email, Internet website, and fax.

The return will not be transmitted to the IRS until the ERO receives the signed Form 8879-WH.

## Important Notes for EROs

- Do not send Form 8879-WH to the IRS unless requested to do so. Retain the completed Form 8879-WH for 3 years from the return due date or IRS received date, whichever is later. Form 8879-WH can 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](http://www.irs.gov/pub/irs-irbs/irb97-13.pdf).
- Enter the withholding agent's PIN on the input screen only if the withholding agent has authorized you to do so.
- Provide the withholding agent with a copy of the signed Form 8879-WH upon request.
- Provide the withholding agent with a corrected copy of Form 8879-WH if changes are made to the return (for example, based on the withholding agent's review).
- See Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns, for more information.

**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 and file this form will vary depending on individual circumstances. The estimated burden for withholding agents filing this form is approved under OMB control number 1545-0967 and is:

**Recordkeeping**, 2 hr., 9 min.; **Learning about the law or the form**, 6 min.; and **Preparing the form**, 8 min.

**Comments.** You can send us comments through [www.irs.gov/FormComments](http://www.irs.gov/FormComments). You can also send your comments to the Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the form to this address. Instead, keep it for your records.