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This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information as a courtesy. **Do not file draft forms.** Also, do not rely on draft instructions and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, unexpected issues sometimes arise, or legislation is passed, necessitating a change to a draft form. In addition, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have at least some changes before being officially released.

Early releases of draft forms and instructions are at [IRS.gov/draftforms](https://www.irs.gov/draftforms). Please note that drafts may remain on IRS.gov even after the final release is posted at [IRS.gov/downloadforms](https://www.irs.gov/downloadforms), and thus may not be removed until there is a new draft for the subsequent revision. All information about all revisions of all forms, instructions, and publications is at [IRS.gov/formspubs](https://www.irs.gov/formspubs).

Almost every form and publication also has its own easily accessible information page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/form1040](https://www.irs.gov/form1040); the Form W-2 page is at [IRS.gov/w2](https://www.irs.gov/w2); the Publication 17 page is at [IRS.gov/pub17](https://www.irs.gov/pub17); the Form W-4 page is at [IRS.gov/w4](https://www.irs.gov/w4); the Form 8863 page is at [IRS.gov/form8863](https://www.irs.gov/form8863); and the Schedule A (Form 1040) page is at [IRS.gov/schedulea](https://www.irs.gov/schedulea). If typing in the links above instead of clicking on them: type the link into the address bar of your browser, not in a Search box; the text after the slash must be lowercase; and your browser may require the link to begin with “www.”. Note that these are shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications on the [Comment on Tax Forms and Publications](#) page on IRS.gov. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each one. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

IRS e-file Signature Authorization for Forms 940, 940-PR, 941, 941-PR, 941-SS, 943, 943-PR, 944, and 945

(Rev. February 2017)
Department of the Treasury
Internal Revenue Service

For the period beginning _____, 20____, and ending _____, 20____.

OMB No. 1545-0967

▶ **Don't send to the IRS. Keep for your records.**

▶ **Information about Form 8879-EMP and its instructions is at www.irs.gov/form8879emp.**

Name (as shown on Form 940, 940-PR, 941, 941-PR, 941-SS, 943, 943-PR, 944, or 945)

Employer identification number

Part I Type of Return and Return Information (Whole dollars only)

Check the box for the return that you'll file using this Form 8879-EMP. Enter the amounts from the applicable lines of the return. If any of the applicable lines on the return are blank, leave line **1b, 1c, 2b, 2c, 3b, 3c, 4b, 4c, 5b, or 5c**, whichever is applicable, blank (don't enter -0-). However, if you entered -0- on the return, enter -0- on the applicable line. Complete a separate Form 8879-EMP for each return.

1a Form 940 check here ▶ <input type="checkbox"/>	b. Total payments to all employees (Form 940, Part 2, line 3)	1b
(all 940 series)	c. Balance due (Form 940, Part 4, line 14)	1c
2a Form 941 check here ▶ <input type="checkbox"/>	b. Total taxes after adjustments and credits (Form 941, Part 1, line 12)	2b
(all 941 series)	c. Balance due (Form 941, Part 1, line 14)	2c
3a Form 943 check here ▶ <input type="checkbox"/>	b. Total wages subject to social security tax (Form 943, line 2)	3b
(all 943 series)	c. Balance due (Form 943, line 15)	3c
4a Form 944 check here ▶ <input type="checkbox"/>	b. Wages, tips, and other compensation (Form 944, Part 1, line 1)	4b
	c. Balance due (Form 944, Part 1, line 11)	4c
5a Form 945 check here ▶ <input type="checkbox"/>	b. Total taxes (Form 945, line 3)	5b
	c. Balance due (Form 945, line 5)	5c

Part II Taxpayer Declaration and Signature Authorization

Under penalties of perjury, I declare that I have an approved role (as identified in the instructions for the employment tax return) within the company listed above and that I've examined a copy of the electronic return and accompanying schedules and statements for the period shown above and to the best of my knowledge and belief, they're true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the electronic return. I consent to allow the 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 federal taxes owed on this return, 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 before the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I've selected a personal identification number (PIN) as the signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

Taxpayer's PIN: check one box only

- I authorize _____ to enter this PIN as the signature
ERO firm name don't enter all zeros
on the electronically filed return.
- I'll enter a PIN as the signature on the electronically filed tax return. Check this box only if you are entering a PIN and the return is filed using the Practitioner PIN method. The ERO must complete Part III below.

▶ _____ ▶ _____ ▶ _____
Taxpayer's signature Print your name and title Date

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.
don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the electronically filed return for the taxpayer 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
Don't Submit This Form to the IRS Unless Requested To Do So**

Future Developments

For the latest information about developments related to Form 8879-EMP and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form8879emp.

Purpose of Form

Use Form 8879-EMP if you and the electronic return originator (ERO) want to use a personal identification number (PIN) to electronically sign an electronic employment tax return.

If applicable, Form 8879-EMP is also used to authorize an electronic funds withdrawal. If you don't use Form 8879-EMP to sign the return, you must use Form 8453-EMP, Employment Tax Declaration for an IRS e-file Return. For more information, see the Form 8453-EMP instructions.

Don't send this form to the IRS. The ERO must retain Form 8879-EMP.

ERO Responsibilities

The ERO will:

- Enter the name and employer identification number as shown on Form 940, 940-PR, 941, 941-PR, 941-SS, 943, 943-PR, 944, or 945.
- Complete Part I by checking the box for the type of return being filed and entering the amounts from the return being filed. Zeros should only be entered if the return contains zeros. Otherwise, if the line on the return is blank, leave the corresponding line in Part I blank.
- 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-EMP for completion and review. The acceptable delivery methods include hand delivery, U.S. mail, private delivery service, email, Internet website, and fax.
- Complete Part III, including a signature and date.



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

Taxpayer's Responsibilities

The taxpayer filing Form 940, 940-PR, 941, 941-PR, 941-SS, 943, 943-PR, 944, or 945 has the following responsibilities.

- Verify the type of return being filed in Part I.
- Verify the accuracy of the 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 the PIN when authorizing the ERO to enter it (the PIN must be five numbers other than all zeros).
- Sign, date, and print your name and title in Part II.

- Return the completed Form 8879-EMP to the ERO. The acceptable delivery methods include hand delivery, U.S. mail, private delivery service, email, Internet website, and fax.

Note: The return won't be transmitted to the IRS until the ERO receives the signed Form 8879-EMP.

Important Notes for EROs

- Don't send Form 8879-EMP to the IRS unless requested to do so. Retain the completed Form 8879-EMP for 4 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-EMP upon request.
- Provide the taxpayer with a corrected copy of Form 8879-EMP 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 Form 8879-EMP to carry out the Internal Revenue laws of the United States. You're required to give us the information. We need it to ensure that you're complying with these laws and to allow us to figure and collect the right amount of tax.

You're 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** 2 hr., 37 min.
- Learning about the law or the form** 6 min.
- Preparing the form** 9 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 8879-EMP simpler, we would be happy to hear from you. You can send us comments from www.irs.gov/formspubs. Click on *More Information* and then click on *Give us feedback*. Or you can send your comments to Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Don't send Form 8879-EMP to this address. Instead, keep it for your records.