



**Note:** *The draft you are looking for begins on the next page.*

## **Caution: DRAFT—NOT FOR FILING**

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms** and do **not** rely on draft forms, instructions, and pubs for filing. We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

Form **8879-EMP**

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

**E-file Authorization for Employment Tax Returns**

For the period beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_.

**For use with Form 940, 941, 943, 944, and 945 series returns.**

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

**Go to [www.irs.gov/Form8879EMP](http://www.irs.gov/Form8879EMP) for the latest information.**

OMB No. 1545-0029

Name (as shown on the employment tax return)

Employer identification number (EIN)

**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.

<b>1a</b> Form 940 check here (all 940 series)	<input type="checkbox"/>	<b>b. Total payments to all employees</b> (Form 940, line 3)	<b>1b</b>
		<b>c. Balance due</b> (Form 940, line 14)	<b>1c</b>
<b>2a</b> Form 941 check here (all 941 series)	<input type="checkbox"/>	<b>b. Wages, tips, and other compensation</b> (Form 941, line 2; or Form 941-X, line 6, column 1)	<b>2b</b>
		<b>c. Balance due</b> (Form 941, line 14; or Form 941-X, line 27 (if more than zero))	<b>2c</b>
<b>3a</b> Form 943 check here (all 943 series)	<input type="checkbox"/>	<b>b. Wages subject to social security tax</b> (Form 943, line 2; or Form 943-X, line 6, column 1)	<b>3b</b>
		<b>c. Balance due</b> (Form 943, line 15; or Form 943-X, line 25 (if more than zero))	<b>3c</b>
<b>4a</b> Form 944 check here (including Form 944 (sp))	<input type="checkbox"/>	<b>b. Wages, tips, and other compensation</b> (Form 944, line 1)	<b>4b</b>
		<b>c. Balance due</b> (Form 944, line 11)	<b>4c</b>
<b>5a</b> Form 945 check here (all 945 series)	<input type="checkbox"/>	<b>b. Federal income tax withheld</b> (Form 945, line 1; or Form 945-X, line 3, column 1)	<b>5b</b>
		<b>c. Balance due</b> (Form 945, line 5; or Form 945-X, line 5 (if more than zero))	<b>5c</b>

**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 original or amended employment tax 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 acknowledgment 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 **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 original or amended employment tax return.

I'll enter a PIN as the signature on the electronically filed original or amended employment 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 original or amended employment tax 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 & 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](http://www.irs.gov/Form8879EMP).

## What's New

The IRS now offers filing an amended employment tax return on Forms 940, 941-X, 943-X, and 945-X as part of Modernized e-File (MeF). Go to [IRS.gov](http://IRS.gov) for more information.

## 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 original or amended 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, E-file Declaration for Employment Tax Returns. 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 has the following responsibilities.

- Enter the name and employer identification number as shown on the employment tax return.
- 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 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 and file Form 8879-EMP will vary depending on individual circumstances. The estimated burden for employers completing Form 8879-EMP is approved under OMB control number 1545-0029 and is included in the estimates shown in the instructions for their employment tax return.