



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.** 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 the 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 publications usually have some additional changes before their final release. Early release drafts are posted 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, publications, 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 publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include "NTF" followed by the form or publication 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 information, click [here](#).

Form **8879-EX**

(Rev. December 2026)

Department of the Treasury
Internal Revenue Service

**IRS e-file Signature Authorization
for Forms 720, 2290, and 8849**

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

Do not send to the IRS. Keep for your records. See instructions.

OMB No. 1545-2081

Name (as shown on Form 720, 2290, or 8849)

Taxpayer identification number (TIN)

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

Check the box for the return for which you are using this Form 8879-EX and enter the applicable amount from the return. If you check the box on line **1a**, **2a**, or **3a** below, and the amount on that line for the return for which you are filing this form was blank, leave line **1b**, **1c**, **2b**, or **3b**, whichever is applicable, blank (do not enter -0-). However, if you entered -0- on the return, enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

- 1a Form 720** check here ☐ **1b Balance due**, if any (Form 720, Part III, line 10)
1c Overpayment, if any (Form 720, Part III, line 11a)
- 2a Form 2290** check here ☐ **2b Balance due** (Form 2290, Part I, line 6)
- 3a Form 8849** check here ☐ **3b Total refund or claim** (from Schedule 1, 2, 5, 6, or 8)

1b	
1c	
2b	
3b	

Caution: For line 3b, Schedules 2, 5, and 8 cannot be combined with any other schedules. File a separate Form 8879-EX for each schedule.

Part II Taxpayer Declaration and Signature Authorization

Under penalties of perjury, I declare that I have examined a copy of my electronic return and accompanying schedules and statements for the period shown above and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of my electronic return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send my 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, that are required for electronic returns processing. 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 have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, my consent to electronic funds withdrawal.

Taxpayer's PIN: check one box only

- ☐ I authorize (ERO firm) _____ to enter my PIN (5 digits, not all zeros)

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 as my signature on my electronically filed return. If filing Form 2290, the ERO may also enter my PIN as my signature on the Consent to Disclosure of Tax Information section of Form 2290, Schedule 1.
- ☐ I will enter my PIN as my signature on my electronically filed tax return or request for refund. Check this box only if you are entering your own PIN and your return or request is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature _____ Date _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your 6-digit EFIN followed by your 5-digit self-selected PIN (not all zeros).

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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 & Participation, and Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-File Providers for Business Returns.

ERO's signature _____ Date _____

**ERO Must Obtain and Retain This Completed and Signed Form Before Transmitting Return to IRS
See Instructions**

Do Not Submit This Form to the IRS Unless Requested To Do So

Purpose of Form

Use Form 8879-EX if you and the ERO want to use a PIN to electronically sign an electronic excise tax return or request for refund.

If applicable, Form 8879-EX is also used to authorize an electronic funds withdrawal. If you do not use Form 8879-EX to sign your return, you must use Form 8453-EX, Excise Tax Declaration for an IRS *e-file* Return. For more information, see the instructions for Form 8453-EX.

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

ERO Responsibilities

The ERO has the following responsibilities.

- Enter the name and TIN as shown on Form 720, 2290, or 8849.
- Complete Part I by checking the box for the type of return being filed and using the amounts (zeros may be entered when appropriate) from the return being filed.
- 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-EX for completion and review. This can be done by hand delivery, U.S. mail, private delivery service, email, or Internet website.
- Complete Part III, including a signature and date.

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

Taxpayer's Responsibilities

The taxpayer filing Form 720, 2290, or 8849 has the following responsibilities.

- Verify the type of return being filed in Part I.
- Verify the accuracy of the prepared 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 his or her PIN when authorizing the ERO to enter it (the PIN must be 5 numbers other than all zeros).
- Sign and date Part II.
- Return the completed Form 8879-EX to the ERO by hand delivery, U.S. mail, private delivery service, or fax.

Note: Your return will not be transmitted to the IRS until the ERO receives the signed Form 8879-EX.

Important Notes for EROs

- Do not send Form 8879-EX to the IRS unless requested to do so. Keep the completed Form 8879-EX for 3 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-EX upon request.
- Provide the taxpayer with a corrected copy of Form 8879-EX if changes are made to the return (for example, based on the taxpayer's review).
- See Pub. 4163.

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 section 6103.

The time needed to complete this form will vary depending on individual circumstances. The estimated average times are:

Recordkeeping 52 min.

Learning about the law or the form 6 min.

Preparing, copying, assembling, and sending the form 9 min.

We welcome your comments and suggestions. You can send us comments through www.irs.gov/FormComments. Or you can write to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send Form 8879-EX to this address. Instead, keep it for your records.

Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax forms, instructions, and publications.