



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 publications for filing. We do **not** release draft forms until we believe we have incorporated all changes (except when explicitly stated on 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 generally are subject to OMB approval before they can be officially released, so we post only drafts of them until they are approved. Drafts of instructions and publications usually have some 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). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

Almost every form and publication has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Pub. 501 page is at [IRS.gov/Pub501](https://www.irs.gov/Pub501); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040/SR) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not a Search box.

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). 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.

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](#).

For calendar year 2021, or fiscal year beginning _____, 2021, ending _____, 20_____.

2021

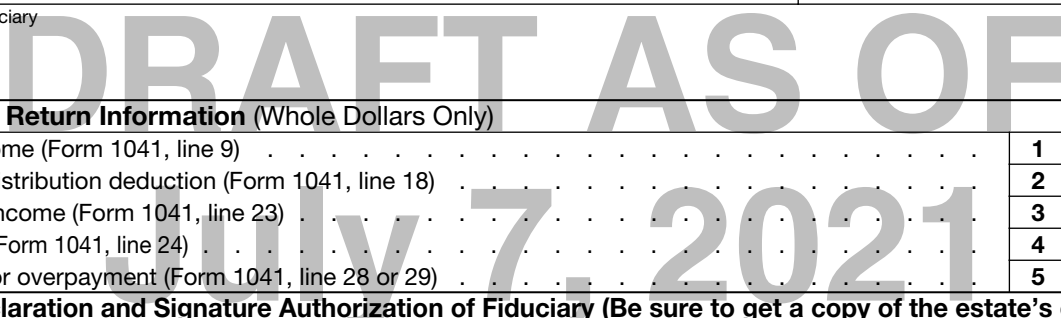
Department of the Treasury
Internal Revenue Service

▶ Don't send to the IRS. Keep for your records.
▶ Go to www.irs.gov/Form8879F for the latest information.

Name of estate or trust _____

Employer identification number _____

Name and title of fiduciary _____



Part I Tax Return Information (Whole Dollars Only)

1	Total income (Form 1041, line 9)	1	
2	Income distribution deduction (Form 1041, line 18)	2	
3	Taxable income (Form 1041, line 23)	3	
4	Total tax (Form 1041, line 24)	4	
5	Tax due or overpayment (Form 1041, line 28 or 29)	5	

Part II Declaration and Signature Authorization of Fiduciary (Be sure to get a copy of the estate's or trust's return)

Under penalties of perjury, I declare that I am a fiduciary of the above estate or trust and that I have examined a copy of the estate's or trust's 2021 electronic income tax 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 amounts in Part I above are the amounts shown on the copy of the estate's or trust's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the estate's or trust's 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 estate's or trust's 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 prior to 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 estate's or trust's electronic income tax return and, if applicable, the estate's or trust's consent to electronic funds withdrawal.

Fiduciary's PIN: check one box only

I authorize _____ to enter my PIN

--	--	--	--	--	--

 as my signature
ERO firm name Don't enter all zeros
on the estate's or trust's 2021 electronically filed income tax return.

As a fiduciary or officer representing the fiduciary of the estate or trust, I will enter my PIN as my signature on the estate's or trust's 2021 electronically filed income tax return.

Signature of
fiduciary or officer
representing
the fiduciary ▶ _____

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 2021 electronically filed income tax return for the estate or trust 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. 4164, Modernized e-file (MeF) Guide for Software Developers and Transmitters, Processing Year 2022.

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-F and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form8879F.

Purpose of Form

A fiduciary and an ERO use Form 8879-F when the fiduciary wants to use a personal identification number (PIN) to electronically sign an estate's or trust's electronic income tax return and, if applicable, consent to electronic funds withdrawal. A fiduciary who doesn't use Form 8879-F must use Form 8453-FE, U.S. Estate or Trust Declaration for an IRS e-file Return. For more information, see the instructions for Form 8453-FE.

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



Form 8879-F can only be associated with a single Form 1041.

ERO Responsibilities

The ERO will:

- Enter the name and employer identification number of the estate or trust at the top of the form;
- Complete Part I using the amounts (zero may be entered when appropriate) from the estate's or trust's 2021 income tax return;
- 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 officer's PIN;
- Give the fiduciary Form 8879-F 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.



You must receive the completed and signed Form 8879-F from the fiduciary before the electronic return is transmitted (or released for transmission).

Fiduciary Responsibilities

The fiduciary will:

- Verify the accuracy of the estate's or trust's prepared income tax return;
- Check the appropriate box in Part II to either authorize the ERO to enter the fiduciary's PIN or choose to enter it in person;
- Indicate or verify his or her PIN when authorizing the ERO to enter it (the PIN must be five numbers other than all zeros);
- Sign and date Part II; and
- Return the completed Form 8879-F to the ERO. The acceptable delivery methods include hand delivery, U.S. mail, private delivery service, email, Internet website, and fax.

The estate's or trust's return will not be transmitted to the IRS until the ERO receives the fiduciary's signed Form 8879-F.

Fiduciaries can sign the form using a scanned signature.

Important Notes for EROs

- Don't send Form 8879-F to the IRS unless requested to do so. Retain the completed Form 8879-F for 3 years from the return due date or IRS received date, whichever is later. Form 8879-F 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#page=9.
- Enter the fiduciary's PIN on the input screen only if the fiduciary has authorized you to do so.
- Provide the fiduciary with a copy of the signed Form 8879-F upon request.
- Provide the fiduciary with a corrected copy of the Form 8879-F if changes are made to the return (for example, based on the fiduciary's review).
- EROs can sign the form using a scanned signature. For more information, go to www.irs.gov/efile.

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 this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping 1 hr., 12 min.

Preparing the form. 1 min.

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