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 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. Please note that drafts may remain on IRS.gov even after the final release is posted at 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.

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; the Form W-2 page is at IRS.gov/w2; the Publication 17 page is at IRS.gov/pub17; the Form W-4 page is at IRS.gov/w4; the Form 8863 page is at IRS.gov/form8863; and the Schedule A (Form 1040) page is at 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.

Form **8879-I**

Department of the Treasury
Internal Revenue Service

IRS *e-file* Signature Authorization for Form 1120-F

For calendar year 2016, or tax year beginning _____, 2016, ending _____, 20 _____.

▶ **Do not send to the IRS. Keep for your records.**
▶ **Information about Form 8879-I and its instructions is at *www.irs.gov/form8879i.***

OMB No. 1545-0123

2016

Name of corporation

Employer identification number

DRAFT AS OF June 7, 2016 DO NOT FILE

Part I Tax Return Information (Whole dollars only)

1	Total income (Form 1120-F, section II, line 11)	**1**	
2	Taxable income (Form 1120-F, section II, line 31)	**2**	
3	Total tax (Form 1120-F, Schedule J, line 9)	**3**	
4	Amount owed (Form 1120-F, page 1, line 7)	**4**	
5a	Overpayment (Form 1120-F, page 1, line 8a)	**5a**	
b	Overpayment resulting from tax deducted and withheld under Chapters 3 and 4 (Form 1120-F, page 1, line 8b)	**5b**	

Part II Declaration and Signature Authorization of Officer (Be sure to get a copy of the corporation's return)

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's 2016 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 corporation's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's 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 corporation'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 corporation's electronic income tax return and, if applicable, the corporation's consent to electronic funds withdrawal.

Officer'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 corporation's 2016 electronically filed income tax return.

☐ As an officer of the corporation, I will enter my PIN as my signature on the corporation's 2016 electronically filed income tax return.

Officer's signature ▶ _____ Date ▶ _____ Title ▶ _____

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 2016 electronically filed income tax return for the corporation 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

DRAFT AS OF June 7, 2016 DO NOT FILE

Future Developments

For the latest information about developments related to Form 8879-I and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/form8879i.*

Purpose of Form

A corporate officer and an electronic return originator (ERO) use Form 8879-I when the corporate officer wants to use a personal identification number (PIN) to electronically sign a corporation's electronic income tax return and, if applicable, consent to electronic funds withdrawal. A corporate officer who does not use Form 8879-I must use Form 8453-I, Foreign Corporation Income Tax Declaration for an IRS *e-file* Return. For more information, see the instructions for Form 8453-I.

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

ERO Responsibilities

The ERO will:

• Enter the name and employer identification number of the corporation at the top of the form;

• Complete Part I using the amounts (zeros may be entered when appropriate) from the corporation's 2016 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 (other party) Form 8879-I 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 *The ERO must receive the completed and signed Form 8879-I from the officer before the electronic return is transmitted (or released for transmission).*

Officer Responsibilities

The corporate officer will:

• Verify the accuracy of the corporation's income tax return;

• Check the appropriate box in Part II to either authorize the ERO to enter the officer's 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 *five* digits other than all zeros);

• Sign, date, and enter his or her title in Part II; and

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

The corporation's return will not be transmitted to the IRS until the ERO receives the officer's signed Form 8879-I.

Important Notes for EROs

• Do not send Form 8879-I to the IRS unless requested to do so. Retain the completed Form 8879-I for 3 years from the return due date or IRS received date, whichever is later. Form 8879-I 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.*

• Enter the corporate officer's PIN on the input screen only if the corporate officer has authorized you to do so.

• Provide the officer with a copy of the signed Form 8879-I upon request.

• Provide the officer with a corrected copy of the Form 8879-I if changes are made to the return (for example, based on the officer'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 this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	4 hr., 4 min.
Learning about the law or the form	28 min.
Preparing and sending the form	1 hr., 44 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can send us comments by going to *www.irs.gov/formspubs*, clicking on "More Information," and then clicking on "Give us Feedback." 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.