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 and remain there after the final release is posted at IRS.gov/LatestForms. Also see IRS.gov/Forms.

Most forms and publications have a page on IRS.gov: IRS.gov/Form1040 for Form 1040; IRS.gov/Pub501 for Pub. 501; IRS.gov/W4 for Form W-4; and 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. 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.

TREASURY/IRS AND OMB USE ONLY DRAFT

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS *E-file* Signature Authorization for a Tax-Exempt Entity

For calendar year 2026, or fiscal year beginning _____, 2026, and ending _____, 20____

Do not send to the IRS. Keep for your records.
Go to *www.irs.gov/Form8879TE* for the latest information.

OMB No. 1545-0047

2026

Name of filer

EIN or SSN

Name and title of officer or person subject to tax

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a**, **2a**, **3a**, **4a**, **5a**, **6a**, **7a**, **8a**, **9a**, or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b**, **2b**, **3b**, **4b**, **5b**, **6b**, **7b**, **8b**, **9b**, or **10b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here . . ☐	**1b**	**Total revenue**, if any (Form 990, Part VIII, column (A), line 12) . .	**1b**	
2a	**Form 990-EZ** check here . ☐	**2b**	**Total revenue**, if any (Form 990-EZ, line 9)	**2b**	
3a	**Form 1120-POL** check here ☐	**3b**	**Total tax** (Form 1120-POL, line 22)	**3b**	
4a	**Form 990-PF** check here . ☐	**4b**	**Tax based on investment income** (Form 990-PF, Part V, line 5) .	**4b**	
5a	**Form 8868** check here . . ☐	**5b**	**Balance due** (Form 8868, line 3c)	**5b**	
6a	**Form 990-T** check here . ☐	**6b**	**Total tax** (Form 990-T, Part III, line 4)	**6b**	
7a	**Form 4720** check here . . ☐	**7b**	**Total tax** (Form 4720, Part III, line 1)	**7b**	
8a	**Form 5227** check here . . ☐	**8b**	**FMV of assets at end of tax year** (Form 5227, item D)	**8b**	
9a	**Form 5330** check here . . ☐	**9b**	**Tax due** (Form 5330, Part II, line 19)	**9b**	
10a	**Form 8038-CP** check here ☐	**10b**	**Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	**10b**	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☐ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2026 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) 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 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 electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☐ I authorize _____ to enter my PIN ☐☐☐☐☐ as my signature
ERO firm name
Enter five numbers, but do not enter all zeros

on the tax year 2026 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2026 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (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 2026 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **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 — DO NOT FILE
DRAFT — DO NOT FILE

TREASURY/IRS AND OMB USE ONLY DRAFT

General Instructions

The Taxpayer First Act, P.L. 116-25, increased the number and types of tax-exempt and government entities required to file information and tax returns electronically. The forms listed in Part I of Form 8453-TE and Form 8879-TE are currently available for electronic filing. Please see the instructions for each specific form for more information about electronic filing of that form.

Future Developments

For the latest information about developments related to Form 8879-TE and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/Form8879TE*.

Purpose of Form

A tax-exempt or government entity, a person subject to tax with respect to the entity (such as a person filing Form 4720 or Form 5330 who is a contributor to or manager of the entity), and an electronic return originator (ERO) use Form 8879-TE when an officer of the entity or the person subject to tax (or an officer of the person subject to tax) wants to use a personal identification number (PIN) to electronically sign an electronic return and, if applicable, authorize an electronic funds withdrawal. In the case of Form 990-PF, Form 990-T, Form 1120-POL, Form 4720, Form 5330, and Form 8868 with payment, Form 8879-TE is used to authorize an electronic funds withdrawal. An entity or person subject to tax who doesn't use Form 8879-TE must use Form 8453-TE, Tax-Exempt Entity Declaration and Signature for *E-file*. For more information, see the instructions for Form 8453-TE.

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

ERO Responsibilities

The ERO will:

• If using Form 8879-TE to authenticate the electronic Form 8038-CP, enter the interest payment date from Form 8038-CP, Part III, line 18, in the period ending date at the top of the form;

• Under *Name of filer*, enter the name of the tax-exempt or government entity or the person subject to tax who is filing the return as indicated in Part I;

• Under *EIN or SSN*, enter the employer identification number (EIN) of the entity or person subject to tax (if an entity) or the social security number (SSN) of the person subject to tax (if an individual);

• Under *Name and title of officer or person subject to tax*, if the filer is a tax-exempt or government entity, enter the name of the officer of the entity. If the filer is a person subject to tax that is an entity, enter the name of the officer of the person subject to tax. If the filer is a person subject to tax who is an individual, do not make an entry. For purposes of this form, an officer includes any person authorized to sign the electronic return for the entity in accordance with the instructions of such return, such as the trustee of a trust;

• Complete Part I by checking the box for the type of return being filed and using the amount, if any, from the 2026 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 Form 8879-TE for completion and review to the entity or person subject to tax—the acceptable delivery methods include hand delivery, U.S. mail, private delivery service, email, Internet website, and fax; and

• Complete Part III by entering the ERO's EFIN/PIN and include a signature and date.

Caution: Form 8879-TE must be completed and signed before submission of the electronic return.

Responsibilities of Officer or Person Subject to Tax

The officer of the entity or the person subject to tax (or officer of the person subject to tax) has the following responsibilities.

• Verify the accuracy of the prepared return being filed.

• Verify the type of return being filed in Part I.

• In the beginning of Part II, check the appropriate box for (a) an officer of the entity, or (b) the person subject to tax (or officer of the person subject to tax). If (b) applies, enter the name of the tax-exempt entity and its EIN.

• Check the appropriate box in Part II to either authorize the ERO to enter the PIN or to choose to enter it in person.

• Indicate or verify the self-selected PIN when authorizing the ERO to enter it (the PIN must be five numbers other than all zeros).

• Sign and date Form 8879-TE.

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

Important Notes for EROs

• Do not send Form 8879-TE to the IRS unless requested to do so. Retain the completed Form 8879-TE for 3 years from the return due date or the date the IRS received the return, whichever is later. Form 8879-TE can be retained electronically in accordance with the recordkeeping guidelines in Rev. Proc. 97-22, which is on page 9 of I.R.B. 1997-13 at *www.irs.gov/pub/irs-irbs/irb97-13.pdf*.

• Enter the PIN on the input screen only if you're authorized to do so.

• Give a copy of the signed Form 8879-TE upon request to the entity or person subject to tax.

• Give a corrected copy of the Form 8879-TE to the entity or person subject to tax if changes are made to the return (for example, based on the review of the officer or person subject to tax).

• See Pub. 4163, Modernized *e-File* (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

Privacy Act and 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. However, certain returns and return information of tax-exempt organizations and trusts are subject to public disclosure and inspection, as provided by section 6104.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for tax-exempt organizations filing this form is approved under OMB control number 1545-0047 and is included in the estimates shown in the instructions for their information return.

DRAFT — DO NOT FILE

DRAFT — DO NOT FILE