

**IRS e-file Signature Authorization—  
 Application for Extension of Time To File**

Declaration Control Number (DCN)

Taxpayer's name	Social security number
Spouse's name	Spouse's social security number

**Part I Application for Extension of Time To File—Tax Year Ending December 31, 2001 (Whole Dollars Only)**

Check the box for the extension you are applying for and complete the applicable lines. *Check only one box.*

- 1  **Form 4868**, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return
  - a Your gift or GST tax payment from line 7 . . . . . **1a** \_\_\_\_\_
  - b Your spouse's gift or GST tax payment from line 8 . . . . . **1b** \_\_\_\_\_
  - c Amount you are paying from line 10 . . . . . **1c** \_\_\_\_\_
- 2  **Form 2688**, Application for Additional Extension of Time To File U.S. Individual Income Tax Return
  - a I request an extension of time until this date as shown on line 1 . . . . . **2a** \_\_\_\_\_
  - b Have you filed Form 4868 to request an automatic extension of time to file for this tax year (from box checked on line 3)? . . . . . **2b** Yes  No
- 3  **Form 2350**, Application for Extension of Time To File U.S. Income Tax Return
  - a I request an extension of time until this date as shown on line 1 . . . . . **3a** \_\_\_\_\_
  - b Your gift or GST tax payment from line 7a . . . . . **3b** \_\_\_\_\_
  - c Your spouse's gift or GST tax payment from line 7b . . . . . **3c** \_\_\_\_\_

**Part II Declaration and Signature Authorization**

Under penalties of perjury, I declare that I have examined a copy of my electronic application for extension of time to file for the tax year ending December 31, 2001, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the information listed above is the information shown on the copy of my electronic application for extension of time to file. I acknowledge that I have read the Consent to Disclosure and, if applicable, Electronic Funds Withdrawal Consent included on the copy of my electronic application for extension of time to file and I agree to the provisions contained therein. I have selected the personal identification number (PIN) below as my signature for my electronic application for extension of time to file and, if applicable, my Electronic Funds Withdrawal Consent.

I authorize \_\_\_\_\_ to enter my PIN as my signature on my electronic application for extension of time to file for the tax year ending December 31, 2001.

Your PIN      (five numbers other than all zeros)

Your signature \_\_\_\_\_ Date \_\_\_\_\_

Spouse's PIN      (five numbers other than all zeros)

Spouse's signature \_\_\_\_\_ Date \_\_\_\_\_

**ERO Must Retain This Document — See Instructions  
 Do Not Submit This Document To the IRS Unless Requested To Do So  
 See Privacy Act and Paperwork Reduction Act Notice**

## Purpose of Form

If the taxpayer indicates that he or she is unavailable, unable, or it is inconvenient for him or her to sign the electronically prepared application for an extension of time to file, then the taxpayer can choose to use Form 8878 to:

- Certify the truthfulness, correctness, and completeness of the electronic application for an extension of time to file.
- Select a personal identification number (PIN) as his or her signature for the electronic application for an extension of time to file and, if applicable, Electronic Funds Withdrawal Consent.
- Authorize the electronic return originator (ERO) to enter the taxpayer's self-selected PIN on the electronic application for an extension of time to file and, if applicable, Electronic Funds Withdrawal Consent.

**When possible, encourage taxpayers to personally enter their PIN for a truly paperless filing experience.**

## ERO Responsibilities

EROs must provide Form 8878 to taxpayers who wish to authorize their ERO to enter their self-selected PIN. At the top of the form, enter the name(s) and social security number(s) of the taxpayer(s). Also, generate or enter the 14-digit Declaration Control Number (DCN) from the taxpayer's extension form in accordance with the requirements in Part I of **Pub. 1346**, Electronic Return File Specifications for Individual Income Tax Returns. Complete Part I of Form 8878 by entering the required information from the taxpayer's extension form. EROs must also provide Form 8878 for the taxpayer's review. This can be done in person or by sending Form 8878 to the taxpayer using the U.S. mail, a private delivery service, e-mail, or an Internet web site.

## Taxpayer Responsibilities

Taxpayers should: **(a)** verify the accuracy of the prepared application for an extension of time to file, **(b)** enter their self-selected PIN (*five numbers other than all zeros*) on Form 8878, **(c)** sign and date Form 8878, and **(d)** return the completed Form 8878 to the ERO by hand delivery, U.S. mail, private delivery service, or fax.

## Important Notes for EROs

- Retain the completed Form 8878 for 3 years from the return due date or IRS received date, whichever is later. **Do not** send Form 8878 to the IRS unless requested to do so.
- If the software allows, header, Part I, and ERO name may be generated. The taxpayer(s) must enter his or her PIN, signature, and date.
- Provide the taxpayer(s) with a copy of the signed Form 8878 upon request.
- Provide the taxpayer(s) with a corrected copy of Form 8878 if changes are made to the extension form (for example, based on taxpayer review).
- If married filing jointly, it is acceptable for one spouse to authorize the ERO to enter his or her self-selected PIN, and for the other spouse to enter his or her own PIN directly on the input screen. It is not acceptable for a taxpayer to select or enter the PIN of an absent spouse.
- If the taxpayer is making a payment by electronic funds withdrawal (Form 4868 or 2350 only), the ERO must enter the taxpayer's date of birth and prior year adjusted gross income amount from the taxpayer's originally filed tax return. This information will be required on the input screen. **Do not** use an amount from an amended return or a math error correction.
- See **Pub. 1345A**, Filing Season Supplement for Electronic Return Originators.

## Privacy Act and Paperwork Reduction Act Notice

We ask for this information to carry out the Internal Revenue laws of the United States. Section 6061(a) of the Internal Revenue Code requires taxpayers to sign their tax returns or other documents. Section 6106(b) permits the IRS to accept electronic signatures under certain circumstances. Section 6109 requires you to provide your social security number. This form is used to permit you to self select a personal identification number (PIN) which will be your electronic signature for your application for an extension of time to file, and for you to authorize an electronic return originator (ERO) to enter the PIN on your behalf. Routine uses of this information include giving it to the Department of Justice for use in civil and criminal litigation, and to cities, states, and the District of Columbia for use in administering their tax laws. You are not required to authorize your ERO to enter your PIN on your behalf; you may personally enter your PIN at the time of transmission or file a paper application for an extension of time to file. Providing false or fraudulent information may subject you to penalties.

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:

<b>Learning about the law or the form</b> . . . . .	3 min.
<b>Preparing the form</b> . . . . .	12 min.

If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can e-mail us through the IRS Internet Home Page ([www.irs.gov/help/email2.html](http://www.irs.gov/help/email2.html)) or write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the form to this address. Instead, see **Important Notes for EROs**.