

**IRS e-file Electronic Funds Withdrawal
 Authorization for Form 7004**

OMB No. 1545-1927

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

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

Name of corporation _____ Employer identification number _____

Part I Information From Form 7004 (Whole Dollars Only)

1	Tentative tax (Form 7004, line 3)	1	
2	Total tax payments and refundable credits (Form 7004, line 5)	2	
3	Balance due (Form 7004, line 6)	3	

Part II Corporate Officer or Agent Declaration and Signature Authorization

Under penalties of perjury, I declare that I have been authorized by the above corporation to make this authorization and that I have examined a copy of the corporation's electronic Form 7004 for the tax year indicated above. I further declare that the amounts in Part I above are the amounts shown on the copy of the corporation's electronic Form 7004. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send this authorization to the IRS with the electronic Form 7004 and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, and (b) the reason for any delay in processing the form. 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 balance due on Form 7004, 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 consent to electronic funds withdrawal.

Officer's or Agent's PIN: check one box only

- I authorize _____ to enter my PIN

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 as my signature
ERO firm name
 for the corporation's consent to electronic funds withdrawal for the balance due on the corporation's electronic Form 7004 for the tax year indicated above.
- As an officer or agent of the corporation, I will enter my PIN as my signature for the corporation's consent to electronic funds withdrawal for the balance due on the corporation's electronic Form 7004 for the tax year indicated above.

Officer's or agent'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.

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do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature to authorize submission of the electronic funds withdrawal authorization with the electronic **Form 7004** for the corporation indicated above. I confirm that I am submitting this authorization with **Form 7004** in accordance with the requirements of **Pub. 3112**, IRS e-file Application and Participation, and **Pub. 4163**, Modernized e-File Information for Authorized IRS e-file Providers of Forms 1120/1120S.

ERO's signature ▶ _____ Date ▶ _____

**ERO Must Retain This Form — See Instructions
 Do Not Submit This Form to the IRS Unless Requested To Do So**

Purpose of Form



Form 8878-A is not an application for an extension of time to file. Corporations must file Form 7004, Application for Automatic Extension of Time To File Corporation Income Tax Return.

A corporate officer or agent and an electronic return originator (ERO) use Form 8878-A to use a personal identification number (PIN) to authorize an electronic funds withdrawal of the balance due on the corporation's electronic Form 7004.

Do not send this form to the IRS. The ERO must retain Form 8878-A.

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 Form 7004.
- 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 corporate officer's or agent's PIN.
- Give the corporate officer or agent Form 8878-A 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.



You must receive the completed and signed Form 8878-A from the officer or agent before an electronic Form 7004 with an electronic funds

withdrawal authorization is transmitted (or released for transmission).

Corporate Officer or Agent Responsibilities

The corporate officer or agent will:

- Check the appropriate box in Part II to either authorize the ERO to enter the officer's or agent'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 numbers other than all zeros).
- Sign, date, and enter his or her title in Part II.
- Return the completed Form 8878-A to the ERO by hand delivery, U.S. mail, private delivery service, or fax.

The corporation's Form 7004 with an electronic funds withdrawal authorization will not be transmitted to the IRS until the ERO receives the corporation's signed Form 8878-A.

Important Notes for EROs

- Do not send Form 8878-A to the IRS unless requested to do so. Retain the completed Form 8878-A for 3 years from the return due date or IRS received date, whichever is later.
- You should confirm the identity of the corporate officer or agent. For additional guidance, see Pub. 3112, IRS *e-file* Application and Participation.
- Enter the corporate officer's or agent's PIN on the input screen only if the corporate officer or agent has authorized you to do so.
- Provide the officer or agent with a copy of the signed Form 8878-A upon request.
- Provide the officer or agent with a corrected copy of Form 8878-A if changes are made to Form 7004 (for example, based on the officer's or agent's review).

- See Pub. 3112 and Pub. 4163 for more information. Also, go to www.irs.gov/efile and select *e-file* For Tax Professionals.

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	3 hrs., 21 min.
Learning about the law or the form	6 min.
Preparing the form	9 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 write to Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224.

Do not send the form to this address. Instead, keep it for your records.