Form **8879**

(Rev. December 2026)

Department of the Treasury
Internal Revenue Service

IRS *e-file* Signature Authorization

ERO must obtain and retain completed Form 8879.
Go to *www.irs.gov/Form8879* for the latest information.

OMB No. 1545-0074

Submission Identification Number (SID)

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

Part I Tax Return Information — Tax Year Ending December 31, (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1	Adjusted gross income	**1**	
2	Total tax	**2**	
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	**3**	
4	Amount you want refunded to you	**4**	
5	Amount you owe	**5**	

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

I declare under penalty of perjury:

• I have examined a copy of the income tax return I am now authorizing and it is true, correct, and complete, and the amounts reported in Part I above are from that return.

• I allow my electronic return originator (ERO), intermediate service provider, and/or transmitter to transmit my return to the IRS and to receive from the IRS (a) an acknowledgment of receipt and/or reason(s) for rejection of the transmission, (b) the reason(s) for any delay in processing the return and/or refund, and (c) the date of any refund.

• I authorize the U.S. Treasury and its designated financial agent to initiate any electronic funds withdrawal I indicate in the tax preparation software to the financial institution account I indicate for payment of my federal taxes owed on this return and/or payment of estimated tax, and for the financial institution to charge the entry to that account. The authorization remains until I notify the U.S. Treasury Financial Agent to terminate the authorization. I must contact the U.S. Treasury Financial Agent at 888-353-4537 no later than 2 business days before the payment date if I wish to revoke a payment. I authorize the financial institutions involved in processing the electronic payment to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

• I acknowledge that the personal identification number (PIN) below is my signature for any electronic funds withdrawal and income tax return I am now authorizing.

Taxpayer's PIN: check one box only

☐ I authorize (ERO firm) _____ to enter or generate my PIN (five digits, not all zeros) ☐☐☐☐☐ as my signature on the income tax return (original or amended) I am now authorizing.

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature _____ Date _____

Spouse's PIN: check one box only

☐ I authorize (ERO firm) _____ to enter or generate my PIN (five digits, not all zeros) ☐☐☐☐☐ as my signature on the income tax return (original or amended) I am now authorizing.

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature Date

Practitioner PIN Method Returns Only—continue below

Part III Certification and Authentication — Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN (**not all zeros**). ☐☐☐☐☐☐☐☐☐☐☐

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345**, Handbook for Authorized IRS *e-file* Providers of Individual Income Tax Returns.

ERO's signature Date

ERO Must Obtain and Retain This Completed and Signed Form Before Transmitting Return to IRS — See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. Go to *www.irs.gov/Form8879* for the latest information related to Form 8879 and its instructions.

Purpose of Form

Use Form 8879 to authorize electronic filing (*e-file*) of original and amended Form 1040, 1040-SR, 1040-NR, 1040-SS, or 1040-X. Form 8879 is the declaration document and signature authorization for an *e-filed* return filed by an electronic return originator (ERO). Complete Form 8879 when the Practitioner PIN method is used or when the taxpayer authorizes the ERO to enter or generate the taxpayer's personal identification number (PIN) on his or her *e-filed* individual income tax return.



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

When and How To Complete

Use this chart to determine when and how to complete Form 8879.

IF the ERO is . . .	THEN . . .
Not using the Practitioner PIN method and the taxpayer enters his or her own PIN	Don't complete Form 8879.
Not using the Practitioner PIN method and is authorized to enter or generate the taxpayer's PIN	Complete Form 8879, Parts I and II.
Using the Practitioner PIN method and is authorized to enter or generate the taxpayer's PIN	Complete Form 8879, Parts I, II, and III.
Using the Practitioner PIN method and the taxpayer enters his or her own PIN	Complete Form 8879, Parts I, II, and III.

ERO Responsibilities

The ERO must:

1. Enter the name(s) and social security number(s) of the taxpayer(s) at the top of the form.

2. Complete Part I using the amounts (zeros may be entered when appropriate) from the taxpayer's tax return. Form 1040-SS filers leave lines 1 through 3 and line 5 blank.

3. Enter or generate, if authorized by the taxpayer, the taxpayer's PIN and enter it in the boxes provided in Part II.

4. 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 taxpayer's PIN.

5. Provide the taxpayer(s) Form 8879 by hand delivery, U.S. mail, private delivery service, email, Internet website, or fax.

6. Enter the 20-digit Submission Identification Number (SID) assigned to the tax return, or associate Form 9325, Acknowledgement and General Information for Taxpayers Who File Returns Electronically, with Form 8879 after filing. If Form 9325 is used to provide the SID, it isn't required to be physically attached to Form 8879. However, it must be kept in accordance with published retention requirements for Form 8879. See Pub. 4164, Modernized e-File (MeF) Guide for Software Developers and Transmitters, for more details.



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

For additional information, see Pub. 1345.

Taxpayer Responsibilities

Taxpayers must:

1. Verify the accuracy of the prepared income tax return, including direct deposit information.

2. Check the appropriate box in Part II to authorize the ERO to enter or generate your PIN or to do it yourself.

3. Indicate or verify your PIN when authorizing the ERO to enter or generate it (the PIN must be five digits other than all zeros).

4. Sign and date Form 8879. Taxpayers must sign Form 8879 by handwritten signature, or electronic signature if supported by computer software.

5. Return the completed Form 8879 to the ERO by hand delivery, U.S. mail, private delivery service, email, Internet website, or fax.

Your return won't be transmitted to the IRS until the ERO receives your signed Form 8879.

Refund information. You can check on the status of your refund if it has been at least 72 hours since the IRS acknowledged receipt of your *e-filed* return. But if you filed Form 8379 with your return, allow 11 weeks. To check the status of your refund, do one of the following.

- Go to *www.irs.gov/Refunds*.
- Call 800-829-1954.

Important Notes for EROs

- Don't send Form 8879 to the IRS unless requested to do so. Retain the completed Form 8879 for 3 years from the return due date or IRS received date, whichever is later. Form 8879 may 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.*
- Confirm the identity of the taxpayer(s).
- Complete Part III only if you are filing the return using the Practitioner PIN method. You aren't required to enter the taxpayer's date of birth, prior year adjusted gross income, or PIN in the Authentication Record of the electronically filed return.
- If you aren't using the Practitioner PIN method, enter the taxpayer(s) date of birth and either the adjusted gross income or the PIN, or both, from the taxpayer's prior year originally filed return in the Authentication Record of the taxpayer's electronically filed return. **Don't** use an amount from an amended return or a math error correction made by the IRS.
- Enter the taxpayer's PIN(s) on the input screen only if the taxpayer has authorized you to do so. If married filing jointly, it is acceptable for one spouse to authorize you to enter his or her PIN, and for the other spouse to enter his or her own PIN. It isn't acceptable for a taxpayer to select or enter the PIN of an absent spouse.
- Taxpayers must use a PIN to sign their *e-filed* individual income tax return transmitted by an ERO.
- Provide the taxpayer with a copy of the signed Form 8879 for his or her records upon request.
- Provide the taxpayer with a corrected copy of Form 8879 if changes are made to the return (for example, based on taxpayer review).
- EROs can sign the form using a rubber stamp, mechanical device (such as a signature pen), or computer software program. See Notice 2007-79, 2007-42 I.R.B. 809, available at *www.irs.gov/irb/2007-42_IRB/ar10.html*, for more information.
- Go to *www.irs.gov/Efile* for the latest information.