


**IRS e-file Signature Authorization**

**2001**

Declaration Control Number (DCN) 

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

**Part I Tax Return Information—Tax Year Ending December 31, 2001 (Whole Dollars Only)**

1 Adjusted gross income (Form 1040, line 33; 1040A, line 19; 1040EZ, line 4)	1
2 Total tax (Form 1040, line 58; 1040A, line 36; 1040EZ, line 11)	2
3 Federal income tax withheld (Form 1040, line 59; 1040A, line 37; 1040EZ, line 8)	3
4 Refund (Form 1040, line 68a; 1040A, line 43a; 1040EZ, line 12a)	4
5 Amount you owe (Form 1040, line 70; 1040A, line 45; 1040EZ, line 13)	5

**Part II Declaration and Signature Authorization of Taxpayer**

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements 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 amounts in Part I above are the amounts shown on the copy of my electronic income tax return. I acknowledge that I have read the Consent to Disclosure and, if applicable, Electronic Funds Withdrawal Consent included on the copy of my electronic income tax return and I agree to the provisions contained therein. I have selected a personal identification number (PIN) as my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

**Taxpayer's PIN: check one box only**

- I authorize \_\_\_\_\_ to enter my PIN  as my signature on my tax year 2001 electronically filed income tax return.
- I will enter my PIN as my signature on my tax year 2001 electronically filed income tax return.

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

**Spouse's PIN: check one box only**

- I authorize \_\_\_\_\_ to enter my PIN  as my signature on my tax year 2001 electronically filed income tax return.
- I will enter my PIN as my signature on my tax year 2001 electronically filed income tax return.

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

**Practitioner PIN Program Participants Only—continue below**

**Part III Certification and Authentication—Practitioner PIN Program Participants**

**ERO's EFIN/PIN.** Enter your six-digit EFIN followed by your five-digit self-selected PIN.

As a participant in the Practitioner PIN Program, I certify that the above numeric entry is my PIN, which is my signature on the tax year 2001 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am participating in the Practitioner PIN Program in accordance with the requirements established for this program.

ERO'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

Use Form 8879 to:

- Certify the truthfulness, correctness, and completeness of the taxpayer's electronic income tax return.
- Select a personal identification number (PIN) as your signature for your electronic income tax return and, if applicable, the Electronic Funds Withdrawal Consent.
- Authorize the electronic return originator (ERO) to enter the taxpayer's PIN as the taxpayer's signature on the electronic income tax return, and if applicable, the Electronic Funds Withdrawal Consent.
- Indicate your participation in the Practitioner PIN Program by completing Part III. For details, see the second bullet under **Important Notes for EROs**.

In some instances, taxpayers may wish to self select a PIN, but indicate they are unavailable or unable to return to the ERO's office, or that it is inconvenient for them to sign the electronically prepared individual income tax return. These taxpayers may authorize the ERO to enter their self-selected PIN by checking the appropriate box in Part II. **When possible, encourage taxpayers to personally enter their PIN for a truly paperless filing experience.**

## ERO Responsibilities

EROs must provide Form 8879 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 tax return in accordance with the requirements in Part I of **Pub. 1346**, Electronic Return File Specifications for Individual Income Tax Returns. Complete Part I using the amounts (zeros may be entered, when appropriate) from the taxpayer's 2001 tax return. EROs must also provide Form 8879 for the taxpayer's review. This can be done in person or by sending Form 8879 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 income tax

return, **(b)** check the appropriate box in Part II to authorize the ERO to enter their PIN or to do it themselves, **(c)** indicate their self-select PIN (only when authorizing the ERO to enter it)—the PIN must be *five* numbers (other than all zeroes), **(d)** sign and date Form 8879, and **(e)** return the completed Form 8879 to the ERO by hand delivery, U.S. mail, private delivery service, or fax.

## Important Notes for EROs

- Retain the completed Form 8879 for 3 years from the return due date or IRS received date, whichever is later. **Do not** send Form 8879 to the IRS unless requested to do so.
- Obtain taxpayer authentication information—for example, the taxpayer's date of birth and adjusted gross income from the taxpayer's prior year originally filed tax return. Do not use an amount from an amended return or a math error correction. **Note:** *Complete Part III only if you have agreed to participate in the Practitioner PIN Program. Authentication information will not be required on the input screen for returns filed under the Practitioner PIN Program. EROs preparing tax returns should confirm the identities of the taxpayer(s) listed on the tax return. See additional guidance in Pub. 1345, Handbook for Authorized e-file Providers of Individual Income Tax Returns.*
- Enter the taxpayer's self-selected 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 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.
- A PIN signature replaces **Form 8453**, U.S. Individual Income Tax Declaration for an IRS *e-file* Return. However, do not use a PIN signature if a Form 8453 is required to transmit attachments to IRS.
- Provide the taxpayer(s) with a copy of the signed Form 8879 upon request.
- Provide the taxpayer(s) with a corrected copy of the Form 8879 if changes are made to the return (for example, based on taxpayer review).
- 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. 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 individual income tax return, 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 complete Form 8453. 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:

- Learning about the law or the form** . . . . . 8 min.
- Preparing the form.** . . . . . 15 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**.