



## A Change To Note

Beginning in 2003, you must receive the completed and signed Form 8879 from the taxpayer before the electronic return is transmitted (or released for transmission).

## Purpose of Form

Complete Form 8879 when the Practitioner PIN method is used or when the taxpayer authorizes the electronic return originator (ERO) to enter the taxpayer's personal identification number (PIN) on his or her e-filed income tax return.

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

## When and How To Complete

See the chart below to determine when and how to complete Form 8879.

IF the ERO is . . .	THEN . . .
<ul style="list-style-type: none"> <li>Using the Practitioner PIN method and is authorized to enter the taxpayer's PIN</li> </ul>	Complete Form 8879, Parts I, II, and III.
<ul style="list-style-type: none"> <li>Using the Practitioner PIN method and the taxpayer enters his or her own PIN</li> </ul>	Complete Form 8879, Parts I, II, and III.
<ul style="list-style-type: none"> <li>Not using the Practitioner PIN method and is authorized to enter the taxpayer's PIN</li> </ul>	Complete Form 8879, Parts I and II.
<ul style="list-style-type: none"> <li>Not using the Practitioner PIN method and the taxpayer enters his or her own PIN</li> </ul>	Do not complete Form 8879.

## ERO Responsibilities

The ERO will:

- Enter the name(s) and social security number(s) of the taxpayer(s) at the top of the form.
- Complete Part I using the amounts (zeros may be entered when appropriate) from the taxpayer's 2003 tax 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 taxpayer's PIN.
- 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, after the taxpayer completes Part II.
- Give the taxpayer Form 8879 for completion and review. This can be done in person or by using the U.S. mail, a private delivery service, email, or an Internet website.



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

## Taxpayer Responsibilities

Taxpayers have the following responsibilities: **(a)** to verify the accuracy of the prepared income tax return, **(b)** to check the appropriate box in Part II to authorize the ERO to enter their PIN or to do it themselves, **(c)** to indicate or verify their self-select PIN when authorizing the ERO to enter it (the PIN must be *five* numbers other than all zeros), **(d)** to sign and date Form 8879, and **(e)** to return the completed Form 8879 to the ERO by hand delivery, U.S. mail, private delivery service, or fax. Your return will not be transmitted to the IRS until the ERO receives your signed Form 8879.

**Refund information.** You can check on the status of your 2003 refund if it has been at least 3 weeks from the date your return was filed. To check the status of your 2003 refund, do one of the following:

- Go to **www.irs.gov**, click on "Where's My Refund" then on "Go Get My Refund Status."
- Call **1-800-829-4477** and follow the recorded instructions.
- Call **1-800-829-1954**.

## Important Notes for EROs

- Do not 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.
- You should confirm the identity of the taxpayer(s). For additional guidance, see **Pub. 1345**, Handbook for Authorized *e-file* Providers.
- Enter, for the Authentication Record of the taxpayer's electronically filed return, the taxpayer(s) date of birth and adjusted gross income from the taxpayer's prior year originally filed return if you are not using the Practitioner PIN method. **Do not use an amount from an amended return or a math error correction.**
- Complete Part III only if you are filing the return using the Practitioner PIN method. You are not required to enter the taxpayer's date of birth and prior year adjusted gross income for the Authentication Record of the electronically filed return.
- 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 you to enter his or her self-selected PIN, and for the other spouse to enter his or her own PIN. It is not acceptable for a taxpayer to select or enter the PIN of an absent spouse.
- Generally, most taxpayers can use a PIN to sign their return instead of filing **Form 8453**, U.S. Individual Income Tax Declaration for an IRS *e-file* Return. However, they cannot use a PIN signature if they must use Form 8453 to send attachments to the IRS.
- 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).
- For more information, see Pub. 1345 and **Pub. 1345A**, Filing Season Supplement for Electronic Return Originators. Also, go to **www.irs.gov/efile** and select **IRS efile Providers** and then select **IRS efile For Tax Professionals**.

## 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 6061(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) as your signature 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. 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. 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. We may also disclose this information to other countries under a tax treaty or to Federal and state agencies to enforce Federal and state agencies to enforce Federal nontax criminal laws and to combat terrorism. 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 these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Products Coordinating Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001.

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

