

**IRS e-file Signature Authorization**  
 ▶ Do not send to the IRS. Keep this form for your records.  
 ▶ See instructions.

**2004**

Declaration Control Number (DCN) ▶

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

<b>Part I Tax Return Information—Tax Year Ending December 31, 2004 (Whole Dollars Only)</b>	
1 Adjusted gross income (Form 1040, line 37; Form 1040A, line 22; Form 1040EZ, line 4) . . . . .	<b>1</b>
2 Total tax (Form 1040, line 62; Form 1040A, line 38; Form 1040EZ, line 10) . . . . .	<b>2</b>
3 Federal income tax withheld (Form 1040, line 63; Form 1040A, line 39; Form 1040EZ, line 7) . . . . .	<b>3</b>
4 Refund (Form 1040, line 72a; Form 1040A, line 45a; Form 1040EZ, line 11a) . . . . .	<b>4</b>
5 Amount you owe (Form 1040, line 74; Form 1040A, line 47; Form 1040EZ, line 12) . . . . .	<b>5</b>

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

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, 2004, 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 consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** an indication of any refund offset, **(c)** the reason for any delay in processing the return or refund, and **(d)** the date of any refund. If applicable, I acknowledge that I have read the 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  
ERO firm name  
 on my tax year 2004 electronically filed income tax return. do not enter all zeros
- I will enter my PIN as my signature on my tax year 2004 electronically filed income tax return. 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 \_\_\_\_\_ to enter my PIN 

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 as my signature  
ERO firm name  
 on my tax year 2004 electronically filed income tax return. do not enter all zeros
- I will enter my PIN as my signature on my tax year 2004 electronically filed income tax return. 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 PIN. 

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do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2004 electronically filed income tax return 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 **Publication 1345**, Handbook for Authorized e-file Providers.

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

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 . . .
Using the Practitioner PIN method and is authorized to enter 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.
Not using the Practitioner PIN method and is authorized to enter the taxpayer's PIN	Complete Form 8879, Parts I and II.
Not using the Practitioner PIN method and the taxpayer enters his or her own PIN	Do not complete Form 8879.
Submitting Form 8453	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 2004 tax return.
- Enter or generate, if authorized by the taxpayer, the taxpayer's PIN and enter it in the boxes provided in Part II.
- 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.
- 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.
- Enter the 14-digit Declaration Control Number (DCN) assigned to the tax return, in accordance with the requirements in Part I of Pub. 1346, Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns, after the taxpayer completes Part II.



*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, including direct deposit

information, (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 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 2004 refund if it has been at least 3 weeks from the date your return was filed. To check the status of your 2004 refund, do one of the following:

- Go to [www.irs.gov](http://www.irs.gov), click on "Where's My Refund."
- 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. 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-irb97-13.pdf](http://www.irs.gov/pub/irs-irb97-13.pdf).
- You should confirm the identity of the taxpayer(s). For additional guidance, see Pub. 1345, Handbook for Authorized e-file Providers.
- 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, 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.
- 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 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 Authorized IRS e-file Providers. Also, go to [www.irs.gov/efile](http://www.irs.gov/efile) and select e-file 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 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 nontax criminal laws, or to federal law enforcement and intelligence agencies 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 Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

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