

**IRS e-file Signature Authorization**

**2006**

▶ **Do not send to the IRS. This is not a tax return.**  
 ▶ **Keep this form for your records. See instructions.**

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, 2006 (Whole Dollars Only)**

1 Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4)	1
2 Total tax (Form 1040, line 63; Form 1040A, line 37; Form 1040EZ, line 11)	2
3 Federal income tax withheld (Form 1040, line 64; Form 1040A, line 38; Form 1040EZ, line 7)	3
4 Refund (Form 1040, line 74a; Form 1040A, line 45a; Form 1040EZ, line 12a; Form 1040EZ-T, line 1a)	4
5 Amount you owe (Form 1040, line 76; Form 1040A, line 47; Form 1040EZ, line 13)	5

**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 or request for refund and accompanying schedules and statements for the tax year ending December 31, 2006, 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 from my electronic income tax return or request for refund. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return or request 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 authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. I further understand that this authorization may apply to future Federal tax payments that I direct to be debited through the Electronic Federal Tax Payment System (EFTPS). In order for me to initiate future payments, I request that the IRS send me a personal identification number (PIN) to access EFTPS. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. 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 further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return or request for refund and, if applicable, my Electronic Funds Withdrawal Consent.

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

- I authorize \_\_\_\_\_ to enter or generate my PIN       **do not enter all zeros**  
ERO firm name  
 as my signature on my tax year 2006 electronically filed income tax return or request for refund.
- I will enter my PIN as my signature on my tax year 2006 electronically filed income tax return or request for refund. Check this box **only** if you are entering your own PIN **and** your return or request 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 or generate my PIN       **do not enter all zeros**  
ERO firm name  
 as my signature on my tax year 2006 electronically filed income tax return or request for refund.
- I will enter my PIN as my signature on my tax year 2006 electronically filed income tax return or request for refund. Check this box **only** if you are entering your own PIN **and** your return or request 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.                      **do not enter all zeros**

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2006 electronically filed income tax return or request for refund 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 IRS e-file Providers of Individual Income Tax Returns.

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 or generate the taxpayer's personal identification number (PIN) on his or her e-filed individual income tax return or request for refund.



*Do not 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	Do not complete Form 8879.
Submitting Form 8453	Do not complete Form 8879.
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.
Not using the Practitioner PIN method and is authorized to enter or generate the taxpayer's PIN	Complete Form 8879, Parts I and II.

## ERO Responsibilities

The ERO will:

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 2006 tax return. If you are using Form 8879 to file the taxpayer's 2006 Form 1040EZ-T, Request for Refund of Federal Telephone Excise Tax, complete line 4 of Part I using the amount from Form 1040EZ-T, line 1a. 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. After completing (1) through (4), 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.
6. Enter the 14-digit Declaration Control Number (DCN) assigned to the tax return, after the taxpayer completes Part II. See Part I of Pub. 1346, Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns. Pub. 1346 is available on the Internet at [www.irs.gov](http://www.irs.gov).



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

## Taxpayer Responsibilities

Taxpayers have the following responsibilities: (a) to verify the accuracy of the prepared income tax return or request for refund, including direct deposit information, (b) to check the appropriate box in Part II to authorize the ERO to enter or generate their PIN or to do it themselves, (c) to indicate or verify their PIN when authorizing the ERO to enter or generate 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 or request 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 2006 refund if it has been at least 3 weeks from the date your return was filed. To check the status of your 2006 refund, do one of the following.

- Go to [www.irs.gov](http://www.irs.gov) and click on "Where's My Refund."
- Call 1-800-829-4477 for automated refund information 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 or request 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](http://www.irs.gov/pub/irs-irbs/irb97-13.pdf).
- You should confirm the identity of the taxpayer(s). For additional guidance, see Pub. 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.
- Complete Part III only if you are filing the return or request using the Practitioner PIN method. You are not 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 or request.
- If you are not 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 or request. **Do not** 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 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 or request 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 or request (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 and requests. 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 to permit you to use a personal identification number (PIN) as your signature which will be your electronic signature for your individual income tax return or request for refund of telephone excise tax, and for you to authorize an electronic return originator (ERO) to enter or generate 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, 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 average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.