

Future Developments

For the latest information about developments related to Form 8879-B and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form8879b.

Purpose of Form

A general partner or a limited liability company member manager (LLC member manager) and an electronic return originator (ERO) use Form 8879-B when the general partner or LLC member manager wants to use a personal identification number (PIN) to electronically sign an electing large partnership's electronic income tax return, and, if applicable, consent to electronic funds withdrawal. A general partner or LLC member manager who does not use Form 8879-B must use Form 8453-B, U.S. Electing Large Partnership Declaration for an IRS *e-file* Return. For more information, see the instructions for Form 8453-B.

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

ERO Responsibilities

The ERO will:

- Enter the name and employer identification number of the partnership at the top of the form;
- Complete Part I using the amounts (zero may be entered when appropriate) from the partnership's 2014 income 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 general partner's or LLC member manager's PIN;
- Give the general partner or LLC member manager Form 8879-B for completion and review—this can be done by hand delivery, U.S. mail, private delivery service, email, or Internet website; and
- Complete Part III, including a signature and date.



You must receive the completed and signed Form 8879-B from the general partner or LLC member manager before the electronic return is transmitted (or released for transmission).

General Partner or LLC Member Manager Responsibilities

The general partner or LLC member manager will:

- Verify the accuracy of the partnership's income tax return;
- Check the appropriate box in Part II to either authorize the ERO to enter the general partner or LLC member manager's PIN or choose to enter it in person;
- Indicate or verify the PIN when authorizing the ERO to enter it (the PIN must be *five* digits other than all zeros);
- Sign, date, and enter his or her title in Part II; and
- Return the completed Form 8879-B to the ERO by hand delivery, U.S. mail, private delivery service, or fax.

The partnership's return will not be transmitted to the IRS until the ERO receives the general partner's or LLC member manager's signed Form 8879-B.

Important Notes for EROs

- Do not send Form 8879-B to the IRS unless requested to do so. Retain the completed Form 8879-B for 3 years from the return due date or IRS received date, whichever is later. Form 8879-B can 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.
- Enter the general partner's or LLC member manager's PIN on the input screen only if the general partner or LLC member manager has authorized you to do so.
- Provide the general partner or LLC member manager with a copy of the signed Form 8879-B upon request.

- Provide the general partner or LLC member manager with a corrected copy of the Form 8879-B if changes are made to the return (for example, based on the general partner's or LLC member manager's review).

- See Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns, for more information.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

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:

Recordkeeping 4 hr., 04 min.

Learning about the law or the form 12 min.

Preparing the form 16 min.

Comments. You can send us comments by going to www.irs.gov/formspubs, clicking on "More Information," and then clicking on "Give us Feedback." You can also send your comments to the Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **DO NOT SEND THE FORM TO THIS ADDRESS.** Instead, keep it for your records.