This Chief Counsel Advice responds to your request for assistance. This advice may not be used or cited as precedent.

BACKGROUND

A Form 8879-F, IRS e-File Signature Authorization for Form 1041, is used by a fiduciary to:

1. use a personal identification number (PIN) to electronically sign an estate’s or trust’s electronic income tax return, or;
2. authorize an Electronic Return Originator (ERO) to enter a PIN as a signature on the estate’s or trust’s electronic income tax return; and
3. if applicable, consent to electronic funds withdrawal.

The form instructions provide that after the ERO has completed the form, including entering the amounts from the estate’s or trusts income tax return, the fiduciary shall:

1. verify the accuracy of the estate’s or trust’s prepared income tax return;
2. check the appropriate box in Part II to either authorize the ERO to enter the fiduciary’s PIN or choose to enter it in person;
3. indicate or verify his or her PIN when authorizing the ERO to enter it;
4. sign and date Part II; and
5. return the completed Form 8879-F to the ERO by hand delivery, U.S. mail, private delivery service, or fax.
Part II of the Form 8879-F, entitled Declaration and Signature Authorization of Fiduciary, provides:

Under penalties of perjury, I declare that I am a fiduciary of the above estate or trust and that I have examined a copy of the estate’s or trust’s 2012 electronic income tax return and accompanying schedules and statements, 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 the estate’s or trust’s electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the estate’s or trust’s return to the IRS and to receive from the IRS (a) an acknowledgment of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the estate’s or trust’s federal taxes owed on this return, and the financial institution to debit the entry to this account. 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 have selected a personal identification number (PIN) as my signature for the estate’s or trust’s electronic income tax return and, if applicable, the estate’s or trust’s consent to electronic funds withdrawal.

Your office received an inquiry from an external partner, who asked if the Multiple Tax Return Listing (MTRL) process could still be used for Form 8879-F. The MTRL process was apparently approved in the Legacy e-File program and is included in Publication 1437, Procedures for Form 1041 e-file Program U.S. Income Tax returns Estates and Trusts For Tax Year 2011 (Rev. 2011). The MTRL for e-file is not included in the Form 8879-F instructions. The MTRL allows a fiduciary to sign the Form 8879-F once, and attach a Statement identifying all the Trusts to which this one signature applies. The Form 8879-F is kept with the ERO and not mailed to the IRS. Publication 1437, Section 12, at page 39, provides:

**MULTIPLE TAX RETURN**

If a fiduciary or representing officer is authorized to sign more than one Form 1041 return, a Multiple Tax Return Listing (MTRL) may
LISTING

be attached to one Form 8453-F in lieu of sending separate Forms. The MTRL should include the date, transmitter’s name and telephone number, the 5-digit ETIN and the number of pages.

The listing should be formatted to display the 9 digit EIN, Name Control, Tax Period, Total Income, Income Distribution, Taxable Income, Total Tax and Tax Due/Overpayment of the estate or trust. A Multiple Tax Return Listing with a maximum of 5000 estates or trusts may be attached to each Form 8453-F. The signature document for multiple returns must include one (1) Form 8453-F signed by the fiduciary or authorized representative. Landscape layout may be used to accommodate the 12-font requirement.

Example: of MTRL:

<table>
<thead>
<tr>
<th>TRUST EIN</th>
<th>NAME CONTROL</th>
<th>TAX PERIOD</th>
<th>TOTAL INCOME</th>
<th>INCOME DISTR.</th>
<th>TAXABLE DEDUCT.</th>
<th>TOTAL INCOME</th>
<th>TAX DUE/OVERPAYMENT</th>
<th>TAX DUE</th>
</tr>
</thead>
</table>

Note: If the Practitioner PIN Method (Form 8879-F) is used to sign an electronically filed return, the MTRL should be attached to Form 8879-F and retained by the transmitter following the same guidelines outlined in the Instructions for Form 8879-F.

ISSUE

Can the MTRL continue to be used with Form 8879-F?

ANALYSIS

A signature, whether electronic or on paper, is the means by which a person indicates an intent to associate himself with a document in a manner that has legal significance for example, to adopt or approve a specific statement regarding, or reason for signing, a document. It constitutes legally binding evidence of the signer’s intention with regard to a document. The reasons for signing a document will vary with the transaction, but generally, a person’s reason for signing a document includes:

1. Approving, assenting to, or agreeing to the information in the document or record signed;
2. Certifying or affirming the accuracy of the information stated in the document or record signed, for example, certifying that the statements in one’s tax return are true and correct;

Thus, a signature is used to provide evidence of a person’s intent to approve or adopt a statement in, or reason for signing, a document in a legally binding way.

In this case, the perjury statement provides that the fiduciary signer “declare[s] that the amounts in Part I above are the amounts shown on the copy of the estate’s or trust’s electronic income tax return.”

In addition, Part II provides, in part, “If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the estate’s or trust’s federal taxes owed on this return, and the financial institution to debit the entry to this account” (emphasis added).

Finally, the purpose of signing a document is to approve, assent to, or agree to the information in the document or record signed. In this case, by signing the Form 8879-F, the signer is certifying under penalties of perjury that the signer has examined the estate’s or trust’s return and the accompanying schedules and statements, and that it is true, complete and correct. The signer also is consenting to electronic funds transfer, and disclosure of information to financial institutions involved in the processing of electronic payment of taxes.

This writing may contain privileged information. Any unauthorized disclosure of this writing may undermine our ability to protect the privileged information. If disclosure is determined to be necessary, please contact this office for our views.

Please call (202) 622-4910 if you have any further questions.