

# IRS e-file Signature Authorization for an Exempt Organization

Department of the Treasury  
Internal Revenue Service

For calendar year 2020, or fiscal year beginning \_\_\_\_\_, 2020, and ending \_\_\_\_\_, 20\_\_\_\_\_

**▶ Do not send to the IRS. Keep for your records.**  
**▶ Go to [www.irs.gov/Form8879EO](http://www.irs.gov/Form8879EO) for the latest information.**

# 2020

Name of exempt organization or person subject to tax \_\_\_\_\_

Taxpayer identification number \_\_\_\_\_

Name and title of officer or person subject to tax \_\_\_\_\_

## Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, or 7a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, or 7b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

<b>1a Form 990</b> check here ▶ <input type="checkbox"/>	<b>b Total revenue</b> , if any (Form 990, Part VIII, column (A), line 12) . . . . .	<b>1b</b> _____
<b>2a Form 990-EZ</b> check here ▶ <input type="checkbox"/>	<b>b Total revenue</b> , if any (Form 990-EZ, line 9) . . . . .	<b>2b</b> _____
<b>3a Form 1120-POL</b> check here ▶ <input type="checkbox"/>	<b>b Total tax</b> (Form 1120-POL, line 22) . . . . .	<b>3b</b> _____
<b>4a Form 990-PF</b> check here ▶ <input type="checkbox"/>	<b>b Tax based on investment income</b> (Form 990-PF, Part VI, line 5) . . . . .	<b>4b</b> _____
<b>5a Form 8868</b> check here ▶ <input type="checkbox"/>	<b>b Balance due</b> (Form 8868, line 3c) . . . . .	<b>5b</b> _____
<b>6a Form 990-T</b> check here ▶ <input type="checkbox"/>	<b>b Total tax</b> (Form 990-T, Part III, line 4) . . . . .	<b>6b</b> _____
<b>7a Form 4720</b> check here ▶ <input type="checkbox"/>	<b>b Total tax</b> (Form 4720, Part III, line 1) . . . . .	<b>7b</b> _____

## Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that  I am an officer of the above organization or  I am a person subject to tax with respect to (name of organization) \_\_\_\_\_, (EIN) \_\_\_\_\_ and that I have examined a copy of the 2020 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement 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 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 electronic return and, if applicable, the consent to electronic funds withdrawal.

### PIN: check one box only

I authorize \_\_\_\_\_ to enter my PIN \_\_\_\_\_ as my signature  
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2020 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the organization, I will enter my PIN as my signature on the tax year 2020 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax ▶ \_\_\_\_\_

Date ▶ \_\_\_\_\_

## Part III Certification and Authentication

**ERO's EFIN/PIN.** Enter your six-digit electronic filing identification number (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 on the 2020 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business 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**

## Future Developments

For the latest information about developments related to Form 8879-EO and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form8879EO](http://www.irs.gov/Form8879EO).

## Purpose of Form

An organization officer or person subject to tax and an electronic return originator (ERO) use Form 8879-EO when the organization officer or person subject to tax wants to use a personal identification number (PIN) to electronically sign an electronic return and, if applicable, authorize an electronic funds withdrawal. In the case of Form 990-PF, Form 990-T, Form 1120-POL, Form 4720, and Form 8868 with payment, Form 8879-EO is used to authorize an electronic funds withdrawal. An organization officer or person subject to tax who doesn't use Form 8879-EO must use Form 8453-EO, Exempt Organization Declaration and Signature for Electronic Filing. For more information, see the instructions for Form 8453-EO.

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

## ERO Responsibilities

The ERO will:

- Enter the name and taxpayer identification number at the top of the form;
- Complete Part I by checking the box for the type of return being filed and using the amount, if any, from the 2020 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 officer's PIN;
- Give Form 8879-EO for completion and review to the officer or person subject to tax. The acceptable delivery methods include hand delivery, U.S. mail, private delivery service, email, Internet website, and fax; and
- Complete Part III by entering the ERO's EFIN/PIN and include a signature and date.



*Form 8879-EO must be completed and signed before submission of the electronic return.*

## Responsibilities of Officer or Person Subject to Tax

The officer or person subject to tax has the following responsibilities.

- Verify the accuracy of the organization's prepared return.
- Verify the type of return being filed in Part I.
- In the beginning of Part II, check the appropriate box for an officer or person subject to tax (and enter the name of the organization and employer identification number (EIN)).
- Check the appropriate box in Part II to either authorize the ERO to enter the PIN or to choose to enter it in person.
- Indicate or verify his or her self-selected PIN when authorizing the ERO to enter it (the PIN must be five numbers other than all zeros).
- Sign and date Form 8879-EO.
- Return the completed Form 8879-EO to the ERO. The acceptable delivery methods include hand delivery, U.S. mail, private delivery service, email, Internet website, and fax.

## Important Notes for EROs

- Do not send Form 8879-EO to the IRS unless requested to do so. Retain the completed Form 8879-EO for 3 years from the return due date or the date the IRS received the return, whichever is later. Form 8879-EO 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](http://www.irs.gov/pub/irs-irbs/irb97-13.pdf).
- Enter the PIN on the input screen only if you're authorized to do so.
- Give a copy of the signed Form 8879-EO upon request to the officer or person subject to tax.
- Give a corrected copy of the Form 8879-EO if changes are made to the return (for example, based on the officer's review) to the officer or person subject to tax.
- See Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

**Privacy Act and 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 section 6103. However, certain returns and return information of tax exempt organizations and trusts are subject to public disclosure and inspection, as provided by section 6104.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for tax exempt organizations filing this form is approved under OMB control number 1545-0047 and is included in the estimates shown in the instructions for their information return.