

**IRS e-file Signature Authorization for  
Form 4868 or Form 2350**

OMB No. 1545-0074

**2008**

- **Do not send to the IRS. This is not an application for an extension of time to file.**  
► **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 Information from Extension Form—Tax Year Ending December 31, 2008 (Whole Dollars Only)**

**Check the box and complete the line(s) for the form you authorize your ERO to sign and file. Check only one box.**

- 1** ☐ **Form 4868**, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return  
Amount you are paying from line 7 of Form 4868 . . . . . **1** \_\_\_\_\_
- 2** ☐ **Form 2350**, Application for Extension of Time To File U.S. Income Tax Return
- a** I request an extension of time until this date as shown on line 1 of Form 2350 . . . . . **2a** \_\_\_\_\_
- b** Amount you are paying from line 5 of Form 2350 . . . . . **2b** \_\_\_\_\_

**Part II Taxpayer Declaration and Signature Authorization**

Under penalties of perjury, I declare that I have examined a copy of my electronic application for extension of time to file for the tax year ending December 31, 2008, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the information listed above is the information from my electronic application for extension of time to file. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send this form to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission and **(b)** the reason for any delay in processing the form. 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, and the financial institution to debit the entry to this account. 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 application for extension of time to file and, if applicable, my Electronic Funds Withdrawal Consent.

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

- ☐ I authorize \_\_\_\_\_ to enter or generate my PIN 

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 as  
ERO firm name  
my signature for my electronic application for extension of time to file for the tax year ending December 31, 2008.  
Enter five numbers, but do not enter all zeros
- ☐ I will enter my PIN as my signature for my electronic application for extension of time to file for the tax year ending December 31, 2008. Check this box **only** if you are entering your own PIN **and** your extension form 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 

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 as  
ERO firm name  
my signature for my electronic application for extension of time to file for the tax year ending December 31, 2008.  
Enter five numbers, but do not enter all zeros
- ☐ I will enter my PIN as my signature for my electronic application for extension of time to file for the tax year ending December 31, 2008. Check this box **only** if you are entering your own PIN **and** your extension form is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ► \_\_\_\_\_ Date ► \_\_\_\_\_

**Practitioner PIN Method for Form 4868 Only—continue below**

**Part III Certification and Authentication—Practitioner PIN Method for Form 4868 Only**

**ERO's EFIN/PIN.** Enter your six-digit EFIN followed by your five-digit self-selected PIN. 

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do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature to authorize submission of the electronic **Form 4868** and electronic funds withdrawal for the taxpayer(s) indicated above. I confirm that I am submitting **Form 4868** 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



*Form 8878 is not an application for an extension of time to file. Taxpayers must file the appropriate application for extension of time to file (Form 4868 or Form 2350).*

Complete Form 8878 (a) when Form 4868 is filed using the Practitioner PIN method, or (b) when the taxpayer authorizes the electronic return originator (ERO) to enter or generate the taxpayer's personal identification number (PIN) on Form 4868 or Form 2350. See the chart below for more details.

## When and How To Complete

Use this chart to determine when and how to complete Form 8878.

IF e-filing . . .	THEN . . .
<ul style="list-style-type: none"> <li>Form 4868, and</li> <li>Authorizing an electronic funds withdrawal, and</li> <li>The taxpayer is entering his or her own PIN, and</li> <li>The ERO is not using the Practitioner PIN method.</li> </ul>	Do not complete Form 8878.
<ul style="list-style-type: none"> <li>Form 4868, and</li> <li>The taxpayer is not authorizing an electronic funds withdrawal.</li> </ul>	Do not complete Form 8878.
<ul style="list-style-type: none"> <li>Form 4868, and</li> <li>Authorizing an electronic funds withdrawal, and</li> <li>The ERO is using the Practitioner PIN method.</li> </ul>	Complete Form 8878, Parts I, II, and III.
<ul style="list-style-type: none"> <li>Form 4868, and</li> <li>Authorizing an electronic funds withdrawal, and</li> <li>Authorizing the ERO to enter or generate the taxpayer's PIN, and</li> <li>The ERO is not using the Practitioner PIN method.</li> </ul>	Complete Form 8878, Parts I and II.
<ul style="list-style-type: none"> <li>Form 2350</li> </ul>	Complete Form 8878, Parts I and II only if the taxpayer authorizes the ERO to enter or generate the taxpayer's PIN.

## 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 by entering the required information from the taxpayer(s) extension form.
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 8878 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 taxpayer's extension form, 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 8878 from the taxpayer before the application for extension of time to file is transmitted (or released for transmission).*

## Taxpayer Responsibilities

Taxpayers have the following responsibilities: (a) to verify the accuracy of the prepared application for an extension of time to file, (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 8878, and (e) to return the completed Form 8878 to the ERO by hand delivery, U.S. mail, private delivery service, or fax. Your application for extension of time to file will not be transmitted to the IRS until the ERO receives your signed Form 8878.

## Important Notes for EROs

- Do not send Form 8878 to the IRS unless requested to do so. Retain the completed Form 8878 for 3 years from the return due date or IRS received date, whichever is later. Form 8878 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.
- Provide the taxpayer with a copy of the signed Form 8878 for his or her records upon request.
- Provide the taxpayer with a corrected copy of Form 8878 if changes are made to the extension form (for example, based on taxpayer review).

- 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 the ERO 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.

- If the taxpayer is making a payment by electronic funds withdrawal for Form 4868 and the ERO is not using the Practitioner PIN method, the ERO must enter the taxpayer's date of birth and either the adjusted gross income amount or the PIN, or both, from the taxpayer's originally filed prior year tax return. This information is entered when the return is prepared, and is used by the IRS to authenticate the taxpayer. **Do not** use an amount from an amended return or a math error correction made by the IRS.

- Complete Part III only if you are filing Form 4868 using the Practitioner PIN method.

- 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*.

- EROs can sign the form using a rubber stamp, mechanical device, or computer software program. See Notice 2007-79 for more information.

**Paperwork Reduction Act Notice.** We ask for this information 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 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.