

## Purpose of Form



*Form 8878 is not an application for an extension of time to file. Taxpayers must file the appropriate extension form listed in Part I of this form.*

Use Form 8878 for the taxpayer to authorize the electronic return originator (ERO) to enter the taxpayer's personal identification number (PIN) as the taxpayer's signature on:

- The electronic application for an extension of time to file and
- The Electronic Funds Withdrawal Consent, if applicable.

However, for Form 4868 filers, complete Form 8878 **only** if the taxpayer will:

- Make an electronic funds withdrawal **and**
- Authorize the ERO to enter the taxpayer's PIN.

## ERO Responsibilities

An ERO must provide Form 8878 to a taxpayer who wishes to authorize the ERO to enter his or her PIN as the taxpayer's signature. At the top of the form, enter the name(s) and social security number(s) of the taxpayer(s). Complete Part I of Form 8878 by entering the required information from the taxpayer's extension form. After the taxpayer completes Part II, enter the 14-digit Declaration Control Number (DCN) from the taxpayer's extension form in accordance with the requirements in Part I of **Pub. 1346**, Electronic Return File Specifications for Individual Income Tax Returns.

An ERO must provide Form 8878 for the taxpayer's review. This can be done in person or by sending Form 8878 to the taxpayer using the U.S. mail, a private delivery service, e-mail, or an Internet web site.

## 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 enter their self-selected PIN (five numbers other than all zeros) on Form 8878, **(c)** to sign and date Form 8878, and **(d)** to return the completed Form 8878 to the ERO by hand delivery, U.S. mail, private delivery service, or fax.

## Important Notes for EROs

- Retain the completed Form 8878 for 3 years from the return due date or IRS received date, whichever is later. **Do not** send Form 8878 to the IRS unless requested to do so.
- If the software allows, header, Part I, and ERO firm name may be generated. The taxpayer must enter his or her PIN, signature, and date.
- Provide the taxpayer with a copy of the signed Form 8878 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).
- If married filing jointly, it is acceptable for one spouse to authorize the ERO to enter his or her self-selected PIN, and for the other spouse to enter his or her own PIN directly on the input screen. 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 (Form 4868 or Form 2350 only), the ERO must enter the taxpayer's date of birth and prior year adjusted gross income amount from the taxpayer's originally filed tax return. This information will be required on the input screen. **Do not** use an amount from an amended return or a math error correction.
- See **Pub. 1345A**, Filing Season Supplement for Electronic Return Originators.

**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 or other documents. 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 used to permit you to self select a personal identification number (PIN) which will be your electronic signature for your application for an extension of time to file, and for you to authorize an electronic return originator (ERO) to enter the PIN on your behalf. You are not required to authorize your ERO to enter your PIN as your signature on your

behalf; you may personally enter your PIN at the time of transmission or file a paper application for an extension of time to file. 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 or to Federal and state agencies to enforce Federal nontax criminal laws and 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 time needed to complete this form will vary depending on individual circumstances.

The estimated average time is:

**Learning about the law or the form** . . . . . 3 min.  
**Preparing the form** . . . . . 12 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can e-mail us through the IRS Web Site ([www.irs.gov/help](http://www.irs.gov/help)) and click on **Help, Comments, and Feedback**, or write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the form to this address. Instead, keep it for your records.

