

## 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.*

Complete Form 8878 when Form 4868 is filed using the Practitioner PIN method, or when the taxpayer authorizes the electronic return originator (ERO) to enter the taxpayer's personal identification number (PIN) on an application for extension of time to file. See the chart below for more details.

## When and How To Complete

See the chart below 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 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 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 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>Either Form 2688 or Form 2350</li> </ul>	Complete Form 8878, Parts I and II only if the taxpayer authorizes the ERO to enter the taxpayer's PIN.

## ERO Responsibilities

The ERO will:

- Enter the name(s) and social security number(s) of the taxpayer(s) at the top of the form.
- Complete Part I by entering the required information from the taxpayer(s) extension form.
- Enter or generate, if authorized by the taxpayer, the taxpayer's PIN and enter it in the boxes provided in Part II.
- 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.
- 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.

- Enter the 14-digit Declaration Control Number (DCN) assigned to the taxpayer's extension form, in accordance with the requirements in Part I of Pub. 1346, Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns, after the taxpayer completes Part II.

## 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 their PIN or to do it themselves, (c) to indicate or verify their PIN when authorizing the ERO to enter 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 e-file Providers.
- 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 (Form 4868 or Form 2350 only) and for Form 4868 the ERO is not using the Practitioner PIN method, 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.

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

- 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).

- 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.

## 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 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** . . . . . 4 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 write to Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Do not send the form to this address. Instead, keep it for your records.