Form **8879-S**

IRS e-file Signature Authorization for Form 1120S

OMB No. 1545-0123

▶ Do not send to the IRS. Keep for your records.

▶ Information about Form 8879-S and its instructions is at www.irs.gov/form8879s.

2015

Department of the Treasury Internal Revenue Service

Name of corporation

For calendar year 2015, or tax year beginning , 2015, and ending , 20 .

Employer identification number

Part I Tax Return Information (Whole dollars only)	
1 Gross receipts or sales less returns and allowances (Form 1120S, line 1c)	1
2 Gross profit (Form 1120S, line 3)	2
3 Ordinary business income (loss) (Form 1120S, line 21)	3
4 Net rental real estate income (loss) (Form 1120S, Schedule K, line 2)	4
5 Income (loss) reconciliation (Form 1120S, Schedule K, line 18)	5
Part II Declaration and Signature Authorization of Officer (Be sure to get a copy of the corpor	ration's return)
Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a cope 2015 electronic income tax return and accompanying schedules and statements and to the best of my knowledge correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediated the corporation's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reasons in the corporation's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reasons in the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) institution account indicated in the tax preparation software for payment of the corporation's federal taxes owe the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasure 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial in the processing of the electronic payment of taxes to receive confidential information necessary to answer ssues related to the payment. I have selected a personal identification number (PIN) as my signature for the concome tax return and, if applicable, the corporation's consent to electronic funds withdrawal.	e and belief, it is true, of the corporation's te service provider to on for rejection of the applicable, I authorize entry to the financial on this return, and all institutions involved inquiries and resolved.
Officer's PIN: check one box only	_
☐ I authorize to enter my PIN	as my signature
ERO firm name do not enter all zero	s
on the corporation's 2015 electronically filed income tax return. As an officer of the corporation, I will enter my PIN as my signature on the corporation's 2015 electron return.	ically filed income tax
Dfficer's signature ▶ Date ▶ Title ▶	
Part III Certification and Authentication	
ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. do not e	nter all zeros
certify that the above numeric entry is my PIN, which is my signature on the 2015 electronically filed income tax corporation indicated above. I confirm that I am submitting this return in accordance with the requirements of Pul Application and Participation, and Pub. 4163 , Modernized e-File (MeF) Information for Authorized IRS <i>e-file</i> Provide Returns.	b. 3112 , IRS <i>e-file</i>
ERO's signature ▶ Date ▶	
ERO Must Retain This Form — See Instructions Do Not Submit This Form to the IRS Unless Requested To Do So	

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Future Developments

For the latest information about developments related to Form 8879-S and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form8879s.

Purpose of Form

A corporate officer and an electronic return originator (ERO) use Form 8879-S when the corporate officer wants to use a personal identification number (PIN) to electronically sign an S corporation's electronic income tax return and, if applicable, consent to electronic funds withdrawal. A corporate officer who does not use Form 8879-S must use Form 8453-S, U.S. S Corporation Income Tax Declaration for an IRS *e-file* Return. For more information, see the instructions for Form 8453-S.

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

ERO Responsibilities

The ERO will:

- Enter the name and employer identification number of the corporation at the top of the form;
- Complete Part I using the amounts (zero may be entered when appropriate) from the corporation's 2015 income tax 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 the officer Form 8879-S for completion and review (acceptable delivery methods include hand delivery, U.S. mail, private delivery service, email, Internet website, and fax); and
- Complete Part III including a signature and date.



The ERO must receive the completed and signed Form 8879-S from the officer before the electronic return is

transmitted (or released for transmission).

Officer Responsibilities

The corporate officer will:

- Verify the accuracy of the corporation's income tax return;
- Check the appropriate box in Part II to either authorize the ERO to enter the officer's PIN or choose to enter it in person;
- Indicate or verify his or her PIN when authorizing the ERO to enter it (the PIN must be *five* digits other than all zeros);
- Sign, date, and enter his or her title in Part II; and
- Return the completed Form 8879-S to the ERO. The acceptable delivery methods include hand delivery, U.S. mail, private delivery service, email, Internet website, and fax.

The corporation's return will not be transmitted to the IRS until the ERO receives the officer's signed Form 8879-S.

Important Notes for EROs

- Do not send Form 8879-S to the IRS unless requested to do so. Retain the completed Form 8879-S for 3 years from the return due date or IRS received date, whichever is later. Form 8879-S 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.
- Enter the corporate officer's PIN on the input screen only if the corporate officer has authorized you to do so.
- Provide the officer with a copy of the signed Form 8879-S upon request.
- Provide the officer with a corrected copy of the Form 8879-S if changes are made to the return (for example, based on the officer's review).
- See Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns, for more information.

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 Internal Revenue Code section 6103.

The time needed to complete this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping 4 hr., 18 min.

Learning about the law or the form 28 min.

Preparing the form . . 1 hr., 29 min.

Comments. You can send us comments by going to www.irs.gov/formspubs, clicking on "More Information," and then clicking on "Give us Feedback." You can also send your comments to the Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. DO NOT SEND THE FORM TO THIS ADDRESS. Instead, keep it for your records.