

IRS e-file Signature Authorization for an Exempt Organization

For calendar year 2008, or fiscal year beginning _____, 2008, and ending _____, 20_____

2008

Department of the Treasury
Internal Revenue Service

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

Name of exempt organization _____

Employer identification number _____

Name and title of officer _____

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 from the return if any. If you check the box on line **1a, 2a, 3a, 4a, or 5a**, below, and the amount on that line for the return for which you are filing this form was blank, then leave line **1b, 2b, 3b, 4b, or 5b**, 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 1 line in Part I.

- 1a Form 990** check here **b Total revenue**, if any (Form 990, line 12) **1b** _____
- 2a Form 990-EZ** check here **b Total revenue**, if any (Form 990-EZ, line 9) **2b** _____
- 3a Form 1120-POL** check here **b Total tax** (Form 1120-POL, line 22) **3b** _____
- 4a Form 990-PF** check here **b Tax based on investment income** (Form 990-PF, Part VI, line 5) **4b** _____
- 5a Form 8868** check here **b Balance Due** (Form 8868, line 3c) **5b** _____

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2008 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 organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** an indication of any refund offset, **(c)** the reason for any delay in processing the return or refund, and **(d)** 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 organization's 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 organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

I authorize _____ to enter my PIN

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 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the organization's tax year 2008 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 of the organization, I will enter my PIN as my signature on the organization's tax year 2008 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.

Officer's signature ▶ _____

Date ▶ _____

Part III Certification and Authentication

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 on the 2008 electronically filed return for the organization 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**

Purpose of Form

An organization officer and an electronic return originator (ERO) use Form 8879-EO when the organization officer wants to use a personal identification number (PIN) to electronically sign an organization's electronic return and, if applicable, consent to electronic funds withdrawal. In the case of Form 990-PF, Form 1120-POL, and Form 8868 with payment, Form 8879-EO is used to consent to electronic funds withdrawal. An organization officer who does not 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 employer identification number of the organization 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 organization's 2008 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-EO for completion and review. This can be done by hand delivery, U.S. mail, private delivery service, email, fax, or Internet website; and
- Complete Part III including a signature and date.



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

Officer's Responsibilities

The officer of an organization has the following responsibilities:

- Verify the accuracy of the organization's prepared return;
- Verify the type of return being filed in Part I;
- Check the appropriate box in Part II to either authorize the ERO to enter the officer's PIN or to choose to enter it in person;
- Indicate or verify his or her self-select PIN when authorizing the ERO to enter it (the PIN must be five numbers other than all zeros);
- Sign and date Form 8879-EO; and
- Return the completed Form 8879-EO to the ERO by hand delivery, U.S. mail, private delivery service, or 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 IRS received date, 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.
- Enter the organization officer's PIN on the input screen only if the organization officer has authorized you to do so.
- Provide the officer with a copy of the signed Form 8879-EO upon request.
- Provide the officer with a corrected copy of the Form 8879-EO 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.

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. The rules governing the confidentiality of the Form 990, Form 990-EZ and Form 990-PF, are covered in Code section 6104. All other tax returns (Form 1120-POL) and return information are generally confidential, as required by Internal Revenue Code section 6103.

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

Recordkeeping	3 hr., 49 min.
Learning about the law or the form	12 min.
Preparing the form	16 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 the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the form to this address. Instead, keep it for your records.