Form **8879-B**

IRS *e-file* Signature Authorization for Form 1065-B

101 1 01111 2000 2	2007
2007, or tax year beginning, 2007, ending, 20	

Department of the Treasury Internal Revenue Service

For calendar year ▶ See instructions. Do not send to the IRS. Keep for your records.

OMB No. 1545-2043

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	rn Information (Whole dollars only)			4
	sales less returns and allowances (Form 1065-B, line 1c) .			1 2
	n 1065-B, line 3)			3
•	oss) from passive loss limitation activities (Form 1065-B, line 2	•		4
	loss) from other activities (Form 1065-B, Schedule K, line 2) is from other activities (Form 1065-B, Schedule K, line 3) .			5
	on and Signature Authorization of General Partner or Limi			-
and that I have examine and to the best of my kare the amounts shown ERO), transmitter, or in acknowledgement of redelay in processing the inancial Agent to initial account. To revolute before the payment of taxes to recelected a personal ide	ary, I declare that I am a general partner or limited liability comparted a copy of the partnership's 2007 electronic income tax return a knowledge and belief, they are true, correct, and complete. I fur on the copy of the partnership's electronic income tax return. I contermediate service provider to send the partnership's return to eceipt or reason for rejection of the transmission, (b) an indication return or refund, and (d) the date of any refund. If applicable, I a late an electronic funds withdrawal (direct debit) entry to the finity payment of the partnership's federal taxes owed on this return, oke a payment, I must contact the U.S. Treasury Financial Agent (settlement) date. I also authorize the financial institutions believe confidential information necessary to answer inquiries and entification number (PIN) as my signature for the partnership's each to electronic funds withdrawal.	and accomplished declared on the IRS and the IRS and the final and the final tat 1-888-3 involved in resolve issue the cancial institute and the final and t	panying sche that the an low my elect and to receiv fund offset, U.S. Treasu ution accour ancial institu sta-4537 no the process ues related t	edules and statements nounts in Part I above tronic return originator to from the IRS (a) and (c) the reason for any and its designated at indicated in the tax tion to debit the entry later than 2 business sing of the electronic to the payment. I have
	imited liability company member manager's PIN: check on			
☐ I authorize _ on the partn	ERO firm name ership's 2007 electronically filed income tax return.		not enter all ze	as my signature
As a general	partner or limited liability company member manager, I will enter nically filed income tax return.	my PIN as	my signature	e on the partnership's
General partner's or limited lia	ability company member manager's signature ▶		Da	ite ▶
Part III Certificat	tion and Authentication			
ERO's EFIN/PIN. Ente	r your six-digit EFIN followed by your five-digit self-selected P	N	do not e	nter all zeros
partnership indicated al	e numeric entry is my PIN, which is my signature on the 2007 bove. I confirm that I am submitting this return in accordance wo pation, and Pub. 4163, Modernized e-File (MeF) Information for	rith the requ	uirements of	Pub. 3112, IRS e-file
:RO's signature ▶		Date ▶		
	ERO Must Retain This Form — See Instruct Do Not Submit This Form to the IRS Unless Request		So	

Form 8879-B (2007) Page **2**

Purpose of Form

A general partner or a limited liability company member manager (LLC member manager) and an electronic return originator (ERO) use Form 8879-B when the general partner or LLC member manager wants to use a personal identification number (PIN) to electronically sign an electing large partnership's electronic income tax return, and, if applicable, consent to electronic funds withdrawal. A general partner or LLC member manager who does not use Form 8879-B must use Form 8453-B, U.S. Electing Large Partnership Declaration for an IRS e-file Return. For more information, see the instructions for Form 8453-B.

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

ERO Responsibilities

- Enter the name and employer identification number of the partnership at the top of the form:
- Complete Part I using the amounts (zero may be entered when appropriate) from the partnership's 2007 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 general partner's, or LLC member manager's PIN;
- Give the general partner or LLC member manager Form 8879-B for completion and review—this can be done by hand delivery, U.S. mail, private delivery service, email, or Internet website; and
- Complete Part III, including a signature and date.



You must receive the completed and signed Form 8879-B from the general partner or LLC

member manager before the electronic return is transmitted (or released for transmission).

General Partner or LLC Member Manager Responsibilities

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

The partnership's return will not be transmitted to the IRS until the ERO receives the general partner's or LLC member manager's signed Form 8879-B.

Important Notes for EROs

- Do not send Form 8879-B to the IRS unless requested to do so. Retain the completed Form 8879-B for 3 years from the return due date or IRS received date, whichever is later. Form 8879-B 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 general partner's or LLC member manager's PIN on the input screen only if the general partner or LLC member manager has authorized you to do so.
- Provide the general partner or LLC member manager with a copy of the signed Form 8879-B upon request.
- Provide the general partner or LLC member manager with a corrected copy of the Form 8879-B if changes are made to the return (for example, based on the general partner's or LLC member manager's review).

• See Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers, 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:

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.