Form **8879-F**

Department of the Treasury
Internal Revenue Service

IRS *e-file* Signature Authorization
for Form 1041

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

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

OMB No. 1545-0967

2008

Name of estate or trust	Employer identification number

Name and title of fiduciary

Part I	**Tax Return Information** (Whole dollars only)		
1	Total income (Form 1041, line 9)	**1**	
2	Income distribution deduction (Form 1041, line 18)	**2**	
3	Taxable income (Form 1041, line 22)	**3**	
4	Total tax (Form 1041, line 23)	**4**	
5	Tax due or overpayment (Form 1041, line 27 or 28)	**5**	

Part II	**Declaration and Signature Authorization of Fiduciary (Be sure to get a copy of the estate's or trust's return)**

Under penalties of perjury, I declare that I am a fiduciary of the above estate or trust and that I have examined a copy of the estate's or trust's 2008 electronic income tax return and accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the estate's or trust's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the estate's or trust's return to the IRS and to receive from the IRS **(a)** an acknowledgment 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 estate's or trust'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 estate's or trust's electronic income tax return and, if applicable, the estate's or trust's consent to electronic funds withdrawal.

Fiduciary's PIN: check one box only

☐ I authorize _____ to enter my PIN ☐☐☐☐☐ as my signature
ERO firm name **do not enter all zeros**
on the estate's or trust's 2008 electronically filed income tax return.

☐ As a fiduciary or officer representing the fiduciary of the estate or trust, I will enter my PIN as my signature on the estate's or trust's 2008 electronically filed income tax return.

Signature of fiduciary or officer representing the fiduciary ▶ _____ Date ▶ _____

Part III	**Certification and Authentication**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. ☐☐☐☐☐☐☐☐☐☐☐
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2008 electronically filed income tax return for the estate or trust indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 3112, IRS *e-file* Application and Participation, and Pub. 1437, Procedures for the 1041 *e-file* Program, U.S. Income Tax Returns for Estates and Trusts for Tax Year 2008.

ERO's signature ▶ _____ Date ▶ _____

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

For Paperwork Reduction Act Notice, see page 2.   Cat. No. 48553E   Form **8879-F** (2008)

Purpose of Form

A fiduciary and an ERO use Form 8879-F when the fiduciary wants to use a personal identification number (PIN) to electronically sign an estate's or trust's electronic income tax return and, if applicable, consent to electronic funds withdrawal. A fiduciary who does not use Form 8879-F must use Form 8453-F, U.S. Estate or Trust Income Tax Declaration and Signature for Electronic Filing. For more information, see the instructions for Form 8453-F.

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

ERO Responsibilities

The ERO will:

● Enter the name and employer identification number of the estate or trust at the top of the form;

● Complete Part I using the amounts (zero may be entered when appropriate) from the estate's or trust's 2008 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 fiduciary Form 8879-F 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-F from the fiduciary before the electronic return is transmitted (or released for transmission).

Fiduciary Responsibilities

The fiduciary will:

● Verify the accuracy of the estate's or trust's prepared income tax return;

● Check the appropriate box in Part II to either authorize the ERO to enter the fiduciary'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* numbers other than all zeros);

● Sign and date Part II; and

● Return the completed Form 8879-F to the ERO by hand delivery, U.S. mail, private delivery service, or fax.

The estate's or trust's return will not be transmitted to the IRS until the ERO receives the fiduciary's signed Form 8879-F.

TIP *If you use a PIN to electronically sign an e-filed Form 1041, you can use an unsigned Form 8453-F as a transmittal form for any accompanying paper payment, schedules, or statements. See Form 8453-F for details.*

Important Notes for EROs

● Do not send Form 8879-F to the IRS unless requested to do so. Retain the completed Form 8879-F for 3 years from the return due date or IRS received date, whichever is later. Form 8879-F 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 fiduciary's PIN on the input screen only if the fiduciary has authorized you to do so.

● Provide the fiduciary with a copy of the signed Form 8879-F upon request.

● Provide the fiduciary with a corrected copy of the Form 8879-F if changes are made to the return (for example, based on the fiduciary's review).

● See Pub. 1437, Procedures for the 1041 *e-file* Program, U.S. Income Tax Returns for Estates and Trusts for Tax Year 2008, 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:

**Learning about the law
or the form** . . . . 7 min.
**Preparing and sending
the form** . . . . 39 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.