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Should any unforeseen developments arise with regards to this form or its instructions after they are published, the IRS will create a page on IRS.gov at www.irs.gov/form8879f to alert filers to the development and provide any necessary additional instructions.

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 2012 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.

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 Form 1041 *e-file* Program, U.S. Income Tax Returns for Estates and Trusts for Tax Year 2012, 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:M:S, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the form to this address. Instead, keep it for your records.