



## **Caution: *DRAFT—NOT FOR FILING***

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information as a courtesy. **Do not file draft forms.** Also, do **not** rely on draft forms, instructions, and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, unexpected issues sometimes arise, or legislation is passed, necessitating a change to a draft form. In addition, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have at least some changes before being officially released.

Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms), and may remain there even after the final release is posted at [IRS.gov/DownloadForms](https://www.irs.gov/DownloadForms). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

Almost every form and publication also has its own page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Publication 17 page is at [IRS.gov/Pub17](https://www.irs.gov/Pub17); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not in a Search box. Note that these are friendly shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

▶ Return completed Form 8879-PE to your ERO. (Don't send to the IRS.)

▶ Go to [www.irs.gov/Form8879PE](http://www.irs.gov/Form8879PE) for the latest information.

**2018**

Department of the Treasury  
Internal Revenue Service

For calendar year 2018, or tax year beginning \_\_\_\_\_, 2018, and ending \_\_\_\_\_, 20\_\_\_\_\_.

Name of partnership \_\_\_\_\_

Employer identification number \_\_\_\_\_

**Part I Tax Return Information** (Whole dollars only)

<b>1</b>	Gross receipts or sales less returns and allowances (Form 1065, line 1c)	<b>1</b>	
<b>2</b>	Gross profit (Form 1065, line 3)	<b>2</b>	
<b>3</b>	Ordinary business income (loss) (Form 1065, line 22)	<b>3</b>	
<b>4</b>	Net rental real estate income (loss) (Form 1065, Schedule K, line 2)	<b>4</b>	
<b>5</b>	Other net rental income (loss) (Form 1065, Schedule K, line 3c)	<b>5</b>	

**Part II Declaration and Signature Authorization of Partner or Member**  
(Be sure to get a copy of the partnership's return)

Under penalties of perjury, I declare that I am a partner or member of the above partnership and that I have examined a copy of the partnership's 2018 electronic return of partnership income 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 partnership's electronic return of partnership income. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the partnership's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission and (b) the reason for any delay in processing the return. I have selected a personal identification number (PIN) as my signature for the partnership's electronic return of partnership income.

**Partner or Member's PIN: check one box only**

- I authorize \_\_\_\_\_ to enter my PIN 

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 as my signature  

ERO firm name

Don't enter all zeros

on the partnership's 2018 electronically filed return of partnership income.
- As a partner or member of the partnership, I will enter my PIN as my signature on the partnership's 2018 electronically filed return of partnership income.

Partner or member's signature ▶ \_\_\_\_\_  
Title ▶ \_\_\_\_\_ 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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Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2018 electronically filed return of partnership income for the partnership 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. 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**  
**Don't Submit This Form to the IRS Unless Requested To Do So**

## Future Developments

For the latest information about developments related to Form 8879-PE and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form8879PE](http://www.irs.gov/Form8879PE).

## Purpose of Form

A partner or member and an electronic return originator (ERO) use Form 8879-PE when the partner or member wants to use a personal identification number (PIN) to electronically sign a partnership's electronic return of partnership income. A partner or member who doesn't use Form 8879-PE must use Form 8453-PE, U.S. Partnership Declaration for an IRS *e-file* Return. For more information, see the instructions for Form 8453-PE.

### Administrative Adjustment Requests.

The partnership representative must sign the form if you are filing the Form 1065 as part of an Administrative Adjustment Request (AAR) under the centralized partnership audit regime. See Form 8082.

**Don't send this form to the IRS.** The ERO must retain Form 8879-PE.

## ERO Responsibilities

The ERO will:

- 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 2018 return of partnership income;
- 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 partner or member's PIN;
- Give the partner or member Form 8879-PE for completion and review by hand delivery, U.S. mail, private delivery service, email, Internet website, or fax; and
- Complete Part III, including a signature and date.



*The ERO must receive the completed and signed Form 8879-PE from the partner or member before the electronic return is transmitted (or released for transmission).*

## Partner or Member Responsibilities

The partner or member will:

- Verify the accuracy of the partnership's return of partnership income;
- Check the appropriate box in Part II to either authorize the ERO to enter the partner or member'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-PE to the ERO by hand delivery, U.S. mail, private delivery service, email, Internet website, or fax.

The partnership's return won't be transmitted to the IRS until the ERO receives the partner or member's signed Form 8879-PE.

## Important Notes for EROs

- Don't send Form 8879-PE to the IRS unless requested to do so. Retain the completed Form 8879-PE for 3 years from the return due date or IRS received date, whichever is later. Form 8879-PE 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](http://www.irs.gov/pub/irs-irbs/irb97-13.pdf).
- Enter the partner or member's PIN on the input screen only if the partner or member has authorized you to do so.
- Provide the partner or member with a copy of the signed Form 8879-PE upon request.

- Provide the partner or member with a corrected copy of the Form 8879-PE if changes are made to the return (for example, based on the partner or member's review).
- See Pub. 4163 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 aren't 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 and file this form will vary depending on individual circumstances. The estimated burden for business taxpayers filing this form is approved under OMB control number 1545-0123 and is included in the estimates shown in the instructions for their business income tax return.

**Comments.** You can send us comments from [www.irs.gov/FormComments](http://www.irs.gov/FormComments). Or you can write to the Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **Don't send the form to this office.**