

**IRS e-file Electronic Funds Withdrawal  
 Authorization for Form 7004**

OMB No. 1545-1927

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

For calendar year 20 \_\_\_\_\_ or tax year beginning \_\_\_\_\_, 20 \_\_\_\_\_, ending \_\_\_\_\_, 20 \_\_\_\_\_  
 Name on Form 7004 \_\_\_\_\_ Identifying number \_\_\_\_\_

**Part I Information From Form 7004 (Whole Dollars Only)**

<b>1</b>	Tentative total tax (Form 7004, line 6)	<b>1</b>	
<b>2</b>	Total payments and credits (Form 7004, line 7)	<b>2</b>	
<b>3</b>	Balance due (Form 7004, line 8)	<b>3</b>	

**Part II Authorized Person's Declaration and Signature Authorization**

Under penalties of perjury, I declare that I have been authorized by the above taxpayer to make this authorization and that I have examined a copy of the taxpayer's electronic Form 7004 for the tax year indicated above. I further declare that the amounts in Part I above are the amounts shown on the copy of the taxpayer's electronic Form 7004. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send this authorization to the IRS with the electronic Form 7004 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 form. 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 taxpayer's balance due on Form 7004, 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 taxpayer's consent to electronic funds withdrawal.

**Authorized Person's PIN: check one box only**

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

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 as my signature  
ERO firm name do not enter all zeros  
 for the taxpayer's consent to electronic funds withdrawal for the balance due on the taxpayer's electronic Form 7004 for the tax year indicated above.

I will enter my PIN as my signature for the taxpayer's consent to electronic funds withdrawal for the balance due on the taxpayer's electronic Form 7004 for the tax year indicated above.

Authorized person's signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_ Title ▶ \_\_\_\_\_

**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 to authorize submission of the electronic funds withdrawal authorization with the electronic **Form 7004** for the taxpayer indicated above. I confirm that I am submitting this authorization with **Form 7004** 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  
 Do Not Submit This Form to the IRS Unless Requested To Do So**

## Purpose of Form



*Form 8878-A is not an application for an extension of time to file. Taxpayers must file Form 7004,*

*Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns.*

A person authorized to sign an electronic funds withdrawal authorization and an electronic return originator (ERO) use Form 8878-A to use a personal identification number (PIN) to authorize an electronic funds withdrawal of the balance due on an electronic Form 7004.

**Do not send this form to the IRS.** The ERO must retain Form 8878-A.

## ERO Responsibilities

The ERO will:

- Enter the name and identifying number of the taxpayer at the top of the form;
- Complete Part I using the amounts (zeros may be entered when appropriate) from the taxpayer's Form 7004;
- 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 authorized person's PIN;
- Give the authorized person Form 8878-A 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 8878-A from the authorized person before an electronic Form 7004 with an electronic*

*funds withdrawal authorization is transmitted (or released for transmission).*

## Authorized Person Responsibilities

The authorized person will:

- Check the appropriate box in Part II to either authorize the ERO to enter the authorized person's PIN or to 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, date, and enter his or her title in Part II; and
- Return the completed Form 8878-A to the ERO by hand delivery, U.S. mail, private delivery service, or fax.

The taxpayer's Form 7004 with an electronic funds withdrawal authorization will not be transmitted to the IRS until the ERO receives the signed Form 8878-A.

## Important Notes for EROs

- Do not send Form 8878-A to the IRS unless requested to do so. Retain the completed Form 8878-A for 3 years from the return due date or IRS received date, whichever is later. Form 8878-A 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).
- You should confirm the identity of the authorized person. For additional guidance, see Pub. 3112, *IRS e-file Application and Participation*.
- Enter the authorized person's PIN on the input screen only if that person has authorized you to do so.
- Provide the authorized person with a copy of the signed Form 8878-A upon request.
- Provide the authorized person with a corrected copy of Form 8878-A if changes are made to Form 7004 (for example, based on the authorized person's review).

- See Pub. 3112 and Pub. 4163 for more information. Also, go to [www.irs.gov/efile](http://www.irs.gov/efile) and select Tax Professionals.

**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:

<b>Recordkeeping</b> . . . . .	3 hrs., 21 min.
<b>Learning about the law or the form</b> . . . . .	6 min.
<b>Preparing the form</b> . . . . .	9 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 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.