



**Note:** *The draft you are looking for begins on the next page.*

## **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. **Do not file draft forms** and do **not** rely on draft forms, instructions, and pubs for filing. We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).



## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** For the latest information about developments related to Form 8878 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form8878](http://www.irs.gov/Form8878).

### Purpose of Form

Complete Form 8878 (a) when Form 4868 is filed using the Practitioner PIN method, or (b) when the taxpayer authorizes the electronic return originator (ERO) to enter or generate the taxpayer's personal identification number (PIN) on Form 4868 or Form 2350. See the chart below for more details.



*Form 8878 isn't an application for an extension of time to file. Taxpayers must file the appropriate application for extension of time to file (Form 4868 or Form 2350).*

### When and How To Complete

Use this chart to determine when and how to complete Form 8878.

IF e-filing . . .	THEN . . .
<ul style="list-style-type: none"> <li>Form 4868, and</li> <li>Authorizing an electronic funds withdrawal, and</li> <li>The taxpayer is entering their own PIN, and</li> <li>The ERO isn't using the Practitioner PIN method</li> </ul>	Don't complete Form 8878.
<ul style="list-style-type: none"> <li>Form 4868, and</li> <li>The taxpayer isn't authorizing an electronic funds withdrawal</li> </ul>	Don't complete Form 8878.
<ul style="list-style-type: none"> <li>Form 4868, and</li> <li>Authorizing an electronic funds withdrawal, and</li> <li>Authorizing the ERO to enter or generate the taxpayer's PIN, and</li> <li>The ERO isn't using the Practitioner PIN method</li> </ul>	Complete Form 8878, Parts I and II.
<ul style="list-style-type: none"> <li>Form 2350, and</li> <li>Authorizing the ERO to enter or generate the taxpayer's PIN</li> </ul>	Complete Form 8878, Parts I and II.
<ul style="list-style-type: none"> <li>Form 4868, and</li> <li>Authorizing an electronic funds withdrawal, and</li> <li>The ERO is using the Practitioner PIN method</li> </ul>	Complete Form 8878, Parts I, II, and III.

## ERO Responsibilities

The ERO will do the following.

1. Enter the name(s) and social security number(s) of the taxpayer(s) at the top of the form.
2. Complete Part I by entering the required information from the taxpayer(s) 2024 extension form.
3. Enter or generate, if authorized by the taxpayer, the taxpayer's PIN and enter it in the boxes provided in Part II.
4. 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 taxpayer's PIN.
5. After completing items 1 through 4, give the taxpayer Form 8878 for completion and review by hand delivery, U.S. mail, private delivery service, email, Internet website, or fax.
6. Enter the 20-digit Submission Identification Number (SID) assigned to the taxpayer's extension form, or associate Form 9325, Acknowledgement and General Information for Taxpayers Who File Returns Electronically, with Form 8878 after filing. If Form 9325 is used to provide the SID, it is NOT required to be physically attached to Form 8878. However, it must be kept in accordance with published retention requirements for Form 8878. See Pub. 4164, Modernized e-File (MeF) Guide for Software Developers and Transmitters, for more details.



*You must receive the completed and signed Form 8878 from the taxpayer before the application for extension of time to file is transmitted (or released for transmission).*

For additional information, see Pub. 1345.

### Taxpayer Responsibilities

Taxpayers have the following responsibilities.

1. Verify the accuracy of the prepared application for an extension of time to file.
2. Check the appropriate box in Part II to authorize the ERO to enter or generate your PIN or to do it yourself.
3. Indicate or verify your PIN when authorizing the ERO to enter or generate it (the PIN must be five digits other than all zeros).
4. Sign and date Form 8878. Taxpayers must sign Form 8878 by handwritten signature, or electronic signature if supported by computer software.
5. Return the completed Form 8878 to the ERO by hand delivery, U.S. mail, private delivery service, email, Internet website, or fax.

Your application for extension of time to file won't be transmitted to the IRS until the ERO receives your signed Form 8878.

### Important Notes for EROs

- Don't send Form 8878 to the IRS unless requested to do so. Retain the completed Form 8878 for 3 years from the return due date or IRS received date, whichever is later. Form 8878 may 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).
- Confirm the identity of the taxpayer(s).
- Provide the taxpayer with a copy of the signed Form 8878 for their records upon request.
- Provide the taxpayer with a corrected copy of Form 8878 if changes are made to the extension form (for example, based on taxpayer review).
- Enter the taxpayer's PIN(s) on the input screen only if the taxpayer has authorized you to do so. If married filing jointly, it is acceptable for one spouse to authorize the ERO to enter their PIN, and for the other spouse to enter their own PIN. It isn't acceptable for a taxpayer to select or enter the PIN of an absent spouse.
- If the taxpayer is making a payment by electronic funds withdrawal for Form 4868 and the ERO isn't using the Practitioner PIN method, the ERO must enter the taxpayer's date of birth and either the adjusted gross income amount or the PIN, or both, from the taxpayer's originally filed prior year tax return. This information is entered when the return is prepared, and is used by the IRS to authenticate the taxpayer. **Don't** use an amount from an amended return or a math error correction made by the IRS.
- Complete Part III only if you are filing Form 4868 using the Practitioner PIN method.
- EROs can sign the form using a rubber stamp, mechanical device (such as a signature pen), or computer software program. See Notice 2007-79, 2007-42 I.R.B. 809, available at [www.irs.gov/pub/irs-irbs/irb07-42.pdf](http://www.irs.gov/pub/irs-irbs/irb07-42.pdf) for more information.
- For more information, go to [www.irs.gov/Efile](http://www.irs.gov/Efile).