



**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](#).

**E-file Authorization for Form 1065**  
(For return of partnership income or administrative adjustment request)

Department of the Treasury  
Internal Revenue Service

For calendar year 2024, or tax year beginning , 2024, and ending , 20 .

**ERO must obtain and retain completed Form 8879-PE.**  
Go to [www.irs.gov/Form8879PE](http://www.irs.gov/Form8879PE) for the latest information.

**2024**

Name of partnership

Employer identification number

**Part I Form 1065 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 23)	<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 or Partnership Representative**

I declare under penalties of perjury that:

- 1a.** If the Form 1065 is being transmitted as part of a return of partnership income, I am a partner or member of the named partnership.
- b.** If the Form 1065 is being transmitted as part of an administrative adjustment request (AAR), I am the partnership representative (PR) of the named partnership for the partnership taxable year to which the AAR relates.
- 2.** I have examined a copy of the partnership's electronic Form 1065 (whether used as return or AAR) and accompanying forms, schedules, and statements, and to the best of my knowledge and belief, it/they is/are true, correct, and complete.
- 3.** I am fully authorized to sign the return or AAR on behalf of the partnership.
- 4.** The amounts shown in Part I above are the amounts shown on the electronic copy of the partnership's Form 1065.
- 5.** I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to transmit the partnership's return or AAR to the IRS and to receive from the IRS (a) an acknowledgment of receipt or reason for rejection of the transmission and (b) the reason for any delay in processing the return or AAR.
- 6.** I have selected a personal identification number (PIN) as my signature for the partnership's electronic return of partnership income or AAR.

**Partner or Member or PR PIN: check one box only**

- I authorize \_\_\_\_\_ to enter my PIN \_\_\_\_\_ as my signature  
ERO firm name Don't enter all zeros  
on the partnership's 2024 electronically filed return of partnership income or AAR.
- As a Partner or Member or PR of the partnership, I will enter my PIN as my signature on the partnership's 2024 electronically filed return of partnership income or AAR.

Partner or Member or PR 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.   
Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return of partnership income or AAR for the partnership indicated above. I confirm that I am submitting this return or AAR 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 or partnership representative (PR) and an electronic return originator (ERO) use Form 8879-PE when the partner or member or PR wants to use a personal identification number (PIN) to electronically sign a partnership's electronic return of partnership income or AAR. A partner or member or PR who doesn't use Form 8879-PE must use Form 8453-PE, **E-file Declaration for Form 1065**. For more information, see the instructions for Form 8453-PE.

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

## ERO Responsibilities

The ERO must:

- 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 2024 Form 1065;
- Enter on the authorization line in Part II the ERO firm name (not the name of the individual preparing the return or AAR) if the ERO is authorized to enter the partner or member or PR PIN;
- Give the partner or member or PR 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.



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

## Partner or Member or PR Responsibilities

The partner or member or PR must:

- Verify the accuracy of the partnership's return of partnership income or AAR;
- Check the appropriate box in Part II to either authorize the ERO to enter the partner or member or PR PIN or choose to enter it in person;
- Indicate or verify their PIN when authorizing the ERO to enter it (the PIN must be five digits other than all zeros);
- Sign, date, and enter their 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 or AAR won't be transmitted to the IRS until the ERO receives the properly 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 or PR PIN on the input screen only if the partner or member or PR has authorized you to do so.
- Provide the partner or member or PR with a copy of the signed Form 8879-PE upon request.
- Provide the partner or member or PR with a corrected copy of the Form 8879-PE if changes are made to the return or AAR (for example, based on the partner or member or PR 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.**