



**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 Corporations

(Rev. December 2024)

For calendar year 20\_\_\_\_, or tax year beginning \_\_\_\_\_, 20\_\_\_\_, ending \_\_\_\_\_, 20\_\_\_\_

OMB No. 1545-0123

Department of the Treasury  
Internal Revenue Service

**For use with Form 1120 series returns.**  
**Do not send to the IRS. Keep for your records.**  
**Go to [www.irs.gov/Form8879CORP](http://www.irs.gov/Form8879CORP) for the latest information.**

Name of corporation \_\_\_\_\_

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

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

|   |   |   |
|---|---|---|
| 1 | Total income (Form 1120, line 11)               | 1 |
| 2 | Total income (Form 1120-F, Section II, line 11) | 2 |
| 3 | Total income (loss) (Form 1120-S, line 6)       | 3 |
| 4 | Total income (Form 1120, line _____)            | 4 |

**Part II Declaration and Signature Authorization of Officer. Be sure to get a copy of the corporation's return.**

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's electronic income tax return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the corporation's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgment of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, 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 corporation's federal taxes owed on this return, 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 **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 corporation's electronic income tax return and, if applicable, the corporation's consent to electronic funds withdrawal.

**Officer's PIN: check one box only**

I authorize \_\_\_\_\_ to enter my PIN \_\_\_\_\_ as my signature  
ERO firm name do not enter all zeros  
 on the corporation's electronically filed income tax return.

As an officer of the corporation, I will enter my PIN as my signature on the corporation's electronically filed income tax return.

Officer'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.

**do not enter all zeros**

I certify that the above numeric entry is my PIN, which is my signature on the electronically filed income tax return for the corporation 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**  
**Do Not Submit This Form to the IRS Unless Requested To Do So**

## Future Developments

For the latest information about developments related to Form 8879-CORP and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form8879CORP](http://www.irs.gov/Form8879CORP).

## What's New

**Efile update.** Form 8879-CORP has been updated to accommodate additional corporations that may be able to electronically file their income tax returns in the near future.

## Purpose of Form

A corporate officer and an electronic return originator (ERO) use Form 8879-CORP when the corporate officer wants to use a personal identification number (PIN) to electronically sign a corporation's electronic income tax return and, if applicable, consent to electronic funds withdrawal. Form 8879-CORP is used for electronic signature authorizations for Form 1120, U.S. Corporation Income Tax Return; Form 1120-F, U.S. Income Tax Return of a Foreign Corporation; Form 1120-S, U.S. Income Tax Return for an S Corporation; or any applicable corporate return electronically filed. A corporate officer who does not use Form 8879-CORP must use Form 8453-CORP, *E-file Declaration for Corporations*, for an IRS *e-file* return. For more information, see the instructions for Form 8453-CORP.

**Do not send this form to the IRS.** The ERO must retain Form 8879-CORP.

## ERO Responsibilities

The ERO has the following responsibilities.

- Enter the name and employer identification number of the corporation at the top of the form.
- Complete Part I using the amounts (zeros may be entered when appropriate) from the corporation's income tax return. If completing Form 8879-CORP for a corporation not listed on lines 1 through 3, include on line 4 the corporation's form number and total income from the applicable line of the corporation's 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 officer Form 8879-CORP for completion and review. Acceptable delivery methods include hand delivery, U.S. mail, private delivery service, email, Internet website, and fax.

- Complete Part III including a signature and date.



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

## Officer Responsibilities

The corporate officer will:

- Verify the accuracy of the corporation's income tax return;
- Check the appropriate box in Part II to either authorize the ERO to enter the officer's PIN or to 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-CORP to the ERO. The acceptable delivery methods include hand delivery, U.S. mail, private delivery service, email, Internet website, and fax.

The corporation's return will not be transmitted to the IRS until the ERO receives the officer's signed Form 8879-CORP.

## Important Notes for EROs

- Do not send Form 8879-CORP to the IRS unless requested to do so. Retain the completed Form 8879-CORP for 3 years from the return due date or IRS received date, whichever is later.
- Enter the corporate officer's PIN on the input screen only if the corporate officer has authorized you to do so.
- Provide the officer with a copy of the signed Form 8879-CORP upon request.
- Provide the officer with a corrected copy of Form 8879-CORP if changes are made to the return (for example, based on the officer's review).
- See Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns, for more information, including information on recordkeeping and documentation.

**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 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 through [www.irs.gov/FormComments](http://www.irs.gov/FormComments). You can also send your comments to: Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **Do not** send the form to this address. Instead, keep it for your records.