



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.** 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](#).

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.

What's New

Continuous-use form and instructions. Form 8879-PE and its instructions have been converted from an annual revision to continuous use. Both the form and its instructions will be updated as needed. For the most recent version, go to IRS.gov/Form8879PE.

Purpose of Form

A partner or member, or PR (DI if the PR is an entity) and an electronic return originator (ERO) use Form 8879-PE when the partner or member, or PR (DI if the PR is an entity) 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 (DI if the PR is an entity) 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 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 (DI if the PR is an entity) PIN;
- Give the partner or member, or PR (DI if the PR is an entity) 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, or PR (DI if the PR is an entity) before the electronic return or AAR is transmitted (or released for transmission).

Partner or member, or PR (DI if the PR is an entity) Responsibilities

The partner or member, or PR (DI if the PR is an entity) 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 (DI if the PR is an entity) 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 shouldn'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.
- Enter the partner or member, or PR (DI if the PR is an entity) PIN on the input screen only if the partner or member, or PR (DI if the PR is an entity) has authorized you to do so.
- Provide the partner or member, or PR (DI if the PR is an entity) with a copy of the signed Form 8879-PE upon request.
- Provide the partner or member, or PR (DI if the PR is an entity) 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 (DI if the PR is an entity) 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. 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.**