Department of the Treasury

IRS *e-file* Signature Authorization for Form 4868 or Form 2350

OMB No. 1545-0074

► Do not send to the IRS. This is not an application for an extension of time to file.

2014

-0070

Submission Identification Number (SID)	
Taxpayer's name	Social security number
Spouse's name	Spouse's social security number
Part I Information from Extension Form—Tax Year En	
Check the box and complete the line(s) for the form you authoriz	
1 Form 4868, Application for Automatic Extension of Time Amount you are paying from Form 4868, line 7	
2 Form 2350, Application for Extension of Time To File U.	S. Income Tax Return
a I request an extension of time until this date as shown on For	
Part II Taxpayer Declaration and Signature Authorizati	on
electronic application for extension of time to file. I consent to allow my intermed this form to the IRS and to receive from the IRS (a) an acknowledgement of receip processing the form. If applicable, I authorize the U.S. Treasury and its designate entry to the financial institution account indicated in the tax preparation softwa estimated tax, and the financial institution to debit the entry to this account. This Financial Agent to terminate the authorization. To revoke (cancel) a payment, I mu business days prior to the payment (settlement) date. I also authorize the financia receive confidential information necessary to answer inquiries and resolve issues number (PIN) below is my signature for my electronic application for extension of the	ot or reason for rejection of the transmission and (b) the reason for any delay in ed Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) are for payment of my federal taxes owed on this return and/or payment of authorization is to remain in full force and effect until I notify the U.S. Treasury ist contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 al institutions involved in the processing of the electronic payment of taxes to related to the payment. I further acknowledge that the personal identification
Taxpayer's PIN: check one box only	
I authorize	to enter or generate my PIN as
ERO firm name	Enter five digits, but do not enter all zeros
 my signature for my electronic application for extension of t I will enter my PIN as my signature for my electronic applica December 31, 2014. Check this box only if you are entering the Practitioner PIN method. The ERO must complete Part I Your signature ▶ 	ition for extension of time to file for the tax year ending your own PIN and your extension form is filed using
Spouse's PIN: check one box only	
I authorize	to enter or generate my PIN as
ERO firm name	Enter five digits, but do not enter all zeros
my signature for my electronic application for extension of t	ime to file for the tax year ending December 31, 2014.
	ation for extension of time to file for the tax year ending December n PIN and your extension form is filed using the Practitioner PIN
Spouse's signature	Date ►
Practitioner PIN Method for For	m 4868 Only—continue below
Part III Certification and Authentication – Practitioner P	PIN Method for Form 4868 Only
ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-self	ected PIN.
I certify that the above numeric entry is my PIN, which is my signature to authoriz the taxpayer(s) indicated above. I confirm that I am submitting Form 4868 in accertate, Handbook for Authorized IRS <i>e-file</i> Providers of Individual Income Tax Return	ordance with the requirements of the Practitioner PIN method and Publication
ERO's signature ►	Date ►
ERO Must Retain This Fo	orm – See Instructions
Do Not Submit This Form to the I	

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*.

Purpose of Form



Form 8878 is not an application for an extension of time to file. Taxpayers must file the appropriate application for of time to file (Form 4868 or

extension of time to file (Form 4868 or Form 2350).

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.

When and How To Complete

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

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IF e-filing	THEN
 Form 4868, and Authorizing an electronic funds withdrawal, and The taxpayer is entering his or her own PIN, and The ERO is not using the Practitioner PIN method. 	Do not complete Form 8878.
Form 4868, and The taxpayer is not authorizing an electronic funds withdrawal.	Do not complete Form 8878.
 Form 4868, and Authorizing an electronic funds withdrawal, and The ERO is using the Practitioner PIN method. 	Complete Form 8878, Parts I, II, and III.
 Form 4868, and Authorizing an electronic funds withdrawal, and Authorizing the ERO to enter or generate the taxpayer's PIN, and The ERO is not using the Practitioner PIN method. 	Complete Form 8878, Parts I and II.
 Form 2350, and Authorizing the ERO to enter or generate the taxpayer's PIN. 	Complete Form 8878, Parts I and II.

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) 2014 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. This can be done in person or by using the U.S. mail, a private delivery service, fax, email, or an Internet website.

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 Publication 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

CAUTION the application for extension of time to file is transmitted (or released for transmission).

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 or electronic signature, if supported by computer software.

5. Return the completed Form 8878 to the ERO in person, or by U.S. mail, private delivery service, fax, email, or an Internet website.

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

Important Notes for EROs

• Do not 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 the date the IRS received the return, 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.

• You should confirm the identity of the

• You should confirm the identity of the taxpayer(s).

• Provide the taxpayer with a copy of the signed Form 8878 for his or her 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 his or her PIN, and for the other spouse to enter his or her own PIN. It is not 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 is not 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. **Do not** 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/irb/2007-42_IRB/ar10.html* for more information.

• For more information, go to www.irs.gov/efile.