# PENNSYLVANIA e-file SIGNATURE AUTHORIZATION FOR CORPORATE TAX REPORT RCT-101

Form PA-8879-C

pennsylvania  DEPARTMENT OF REVENUE	See instructions.	2012			
pennsylvania DEPARTMENT OF REVENUE	For calendar year 2012 or tax year beginning	, 2012, ending	, 20	·	2012
Name of Corporation Employe				r Identification Number	
Corporation Address	City	State	ZIP		Revenue ID Number
PART I TAX REPO	PRT INFORMATION (Whole dollars only.)				
1. Total Book Income (	Form RCT-101, Section A, Line 2)			1.	

# PART II DECLARATION AND SIGNATURE AUTHORIZATION OF OFFICER (Keep a copy of the corporation's tax report.)

4.

5.

2. Capital Stock/Foreign Franchise Tax (Form RCT-101, Section A, Line 18)

PA Taxable Income or Loss (Form RCT-101, Section C, Line 12)
 Corporate Net Income Tax (Form RCT-101, Section C, Line 13)

3. Income or Loss from Federal Return on a Separate Company Basis (Form RCT-101, Section C, Line 1)

Under penalties of perjury, I declare I am an officer of the above-named corporation and I examined a copy of the corporation's 2012 electronic tax report, accompanying schedules and statements, and to the best of my knowledge and belief they are true, correct and complete. I further declare the amounts in Part I above are the amounts shown on the copy of the corporation's electronic tax report. I consent to allow my electronic return originator (ERO) and/or transmitter to send the corporation's report to the PA Department of Revenue and receive from the PA Department of Revenue an acknowledgement of receipt or reason for rejection of the transmission. If applicable, I authorize the PA Department of Revenue and its designated financial institution to initiate an electronic funds withdrawal entry to the financial institution account indicated in the tax preparation software for payment of the corporation's state taxes owed on this report, and I authorize the financial institution to debit the entry to this account. To revoke a payment, I must contact the PA Department of Revenue no later than two business days prior to the payment date by calling 717-783-6277. 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 selected a federal self-select PIN as my signature for the corporation's electronic tax report and, if applicable, the corporation's consent to electronic funds withdrawal.

OHIC	er's rederal seit-select PIN (check o	one box only):			
_	I authorize	port.	enter my federal self-so	Do	as my signature
ш	As all officer of the corporation, I will effect th	y rederal self-select FIN as II	iy signature on the corp	oracion's ele	ectionically filed tax report.
Officer	's Signature	Date	Title		Social Security number
Addres	SS	City	St	ate 2	ZIP
PAR	TIII CERTIFICATION AND AUTHEN	TICATION			
ERO'	's EFIN/PIN (Enter your six-digit EFIN	followed by your five-dig	it federal self-select	PIN.):	Do not enter all zeros.
2012	participant in the Practitioner PIN Program, I concluded the Program is considered to the electronically filed corporate tax report for the with the requirements established for this program.	taxpayer(s) indicated above.	•	•	
ERO's S	Signature •			Date • _	

ERO must retain this form and the supporting documents for three years.

DO NOT SUBMIT THIS FORM TO THE PA DEPARTMENT OF REVENUE UNLESS REQUESTED TO DO SO.

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## **PURPOSE OF FORM**

A corporate officer and an electronic return originator (ERO) use the PA-8879-C when the corporate officer wants to use a federal self-select PIN to electronically sign a corporation's electronic tax report and, if applicable, consent to electronic funds withdrawal. A corporate officer who does not use the PA-8879-C must use the PA-8453-C, PA Corporation Tax Declaration for a State *e-file* Report. You do not need to complete and retain both forms. For more information, see the instructions for the PA-8453-C.

# Do not send this form to the PA Department of Revenue

The ERO must retain Form PA-8879-C.

#### **ERO's RESPONSIBILITIES**

The ERO must:

- Enter the name, Employer Identification Number, address and Revenue ID Number of the corporation at the top of the form.
- Complete Part I using the amounts from the corporation's 2012 tax report (zeros may be entered when appropriate).
- Enter on the authorization line in Part II, the ERO firm name (not the name of the individual preparing the report) if the ERO is authorized to enter the officer's federal self-select PIN.
- Give the officer Form PA-8879-C for completion and review.
- Complete Part III, including signature and date.
- Mail the original PA-8879-C to the PA Department of Revenue when new corporate officer information is received.

**NOTE:** The ERO must receive the completed and signed PA-8879-C from the officer before the electronic report is transmitted or released for transmission.

#### **OFFICER RESPONSIBILITIES**

The corporate officer must:

- Verify the accuracy of the corporation's prepared tax report.
- Check the appropriate box in Part II to authorize the ERO to enter the officer's federal self-select PIN or to choose to enter it in person.
- Indicate or verify the officer's federal self-select PIN when authorizing the ERO to enter it (the PIN must be five numbers other than all zeros).
- Complete, sign, date and enter the officer's title in Part II.
- Return the completed PA-8879-C to the ERO.

#### **IMPORTANT NOTES FOR ERO's**

- Do not send Form PA-8879-C to the PA Department of Revenue unless requested to do so. Retain the completed PA-8879-C for three years from the report due date or the date the report was filed electronically, whichever is later.
- Enter the corporate officer's federal self-select PIN on the input screen only when authorized to do so by the corporate officer.
- Provide the officer with a copy of the signed PA-8879-C upon request.
- Provide the officer with a corrected copy of the PA-8879-C if changes are made to the report.
- The corporation's report will not be transmitted to the PA Department of Revenue until the ERO receives the officer's completed and signed PA-8879-C.

## **ELECTRONIC SIGNATURE SPECIFICATIONS**

Below, find the Perjury Statement, Consent to Disclosure and Electronic Funds Withdrawal Consent used to develop jurat language statements for electronic filing tax preparation software where the practitioner federal self-select PIN method is selected. The software must provide the capability to incorporate these elements into the appropriate text for presentation to a taxpayer for his or her review.

#### **PERJURY STATEMENT**

Under penalties of perjury, I declare I am an officer of the above-named corporation; I have examined a copy of the corporation's 2012 electronic PA Corporate Tax Report (RCT-101), accompanying schedules and statements; and to the best of my knowledge and belief they are true, correct and complete.

#### **CONSENT TO DISCLOSURE**

(EFIN)

(PIN)

I consent to allow my electronic return originator (ERO) or transmitter to send the corporation's return/report to the Internal Revenue Service (IRS) and subsequently by the IRS to the PA Department of Revenue.

## **ELECTRONIC FUNDS WITHDRAWAL CONSENT**

I authorize the PA Department of Revenue and its designated financial institution to initiate an electronic funds withdrawal entry to my financial institution account designated in the electronic payment portion of my 2012 PA Corporate Tax Report for payment of my Pennsylvania taxes owed; and my financial institution to debit the entry to my account. I also authorize the financial institutions involved in the processing of my electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to my payment. I can revoke this authorization by notifying the PA Department of Revenue no later than two business days prior to the payment date. I understand notification must be made by calling 717-783-6277.

be made by calling 717-783-6277		for to the payment date. I understand notification must
<b>OFFICER'S SIGNATURE</b> I am signing this tax return/repor	t and Electronic Funds Withdrawal Consent, if applicable, b	y entering my federal self select PIN below.
Officer's PIN:	Date:	
completed tax return/report, I d return/report provided by the co-identifying information in the appr	lectronic tax return/report is the information furnished to meclare that the information contained in this electronic propertion. If the furnished return/report was signed by a copriate portion of this electronic return/report. If I am the port, and to the best of my knowledge and belief it is true,	tax return/report is identical to that contained in the paid preparer, I declare I entered the paid preparer's paid preparer, under the penalties of perjury, I declare I
<b>ERO SIGNATURE</b> I am signing this tax return/repor	t by entering my federal self select PIN below.	
ERO's PIN: and		