Form **8879-S**

IRS e-file Signature Authorization for Form 1120S

Employer identification number

OMB No. 1545-1863

Department of the Treasury Internal Revenue Service

Name of corporation

▶ Do not send to the IRS. Keep for your records. ▶ Information about Form 8879-S and its instructions is at www.irs.gov/form8879s.

, 2013, ending

For calendar year 2013, or tax year beginning

		ation (Whole dollars only)			
	•	ss returns and allowances (Form	· · · · · · · · · · · · · · · · · · ·		1
	Gross profit (Form 1120S, line 3)				2
	Ordinary business income (loss) (Form 1120S, line 21)				3
		ome (loss) (Form 1120S, Schedule			4
	come (loss) reconciliatio	on (Form 1120S, Schedule K, line	• 18)		5
Part II	Declaration and Si	ignature Authorization of Of	ficer (Be sure to get a co	py of the corpo	oration's return)
2013 electronic send the transmissible U.S. institution the financial financial the project of t	ctronic income tax returnand complete. I further cincome tax return. I concorporation's return to sion, (b) the reason for a Treasury and its design account indicated in the cial institution to debit the complete size.	are that I am an officer of the abn and accompanying schedules declare that the amounts in Paonsent to allow my electronic rethe IRS and to receive from the any delay in processing the retunated Financial Agent to initiate the tax preparation software for the entry to this account. To revousiness days prior to the paymenic payment of taxes to receive have selected a personal identification, the corporation's consent to	and statements and to the beart I above are the amounts sturn originator (ERO), transmarks (a) an acknowledgement or refund, and (c) the date an electronic funds withdrapayment of the corporation's toke a payment, I must contain (settlement) date. I also authorized confidential information necication number (PIN) as my set the settlement of the confidential information necication number (PIN) as my settlement of the amount of the confidential information necication number (PIN) as my settlement.	est of my knowled shown on the copitter, or intermedit of receipt or really of any refund. If awal (direct debits federal taxes owact the U.S. Treasuthorize the financessary to answe	ge and belief, it is true, by of the corporation's ate service provider to son for rejection of the applicable, I authorize entry to the financial wed on this return, and sury Financial Agent at ial institutions involved r inquiries and resolve
Officer's	PIN: check one box or	nly			_
Ш	I authorize	ERO firm name	to enter my PIN		as my signature
	on the cornoration's 2	2013 electronically filed income to	av return	do not enter all zei	os
	·	rporation, I will enter my PIN as i		on's 2013 electro	nically filed income tax
Officer's sig	gnature ▶		Date ▶	Title ▶	
Part III	Certification and A	Authentication			
ERO's E	FIN/PIN. Enter your six-	digit EFIN followed by your five-	digit self-selected PIN.	do not	enter all zeros
corporati	on indicated above. I co	entry is my PIN, which is my signa onfirm that I am submitting this re d Pub. 4163 , Modernized e-File	eturn in accordance with the r	equirements of Po	ub. 3112, IRS e-file
ERO's signa	ature ▶		Date I	.	
ERO Must Retain This Form — See Instructions					

Do Not Submit This Form to the IRS Unless Requested To Do So

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Future Developments

For the latest information about developments related to Form 8879-S and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form8879s.

Purpose of Form

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

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

ERO Responsibilities

The ERO will:

- Enter the name and employer identification number of the corporation at the top of the form;
- Complete Part I using the amounts (zero may be entered when appropriate) from the corporation's 2013 income tax 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
- Give the officer Form 8879-S for completion and review—this can be done by hand delivery, U.S. mail, private delivery service, email, or Internet website; and
- Complete Part III including a signature and date.



You must receive the completed and signed Form 8879-S 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 choose to enter it in person;
- Indicate or verify his or her PIN when authorizing the ERO to enter it (the PIN must be *five* numbers other than all zeros);
- Sign, date, and enter his or her title in Part II: and
- Return the completed Form 8879-S to the ERO by hand delivery, U.S. mail, private delivery service, or fax.

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

Important Notes for EROs

- Do not send Form 8879-S to the IRS unless requested to do so. Retain the completed Form 8879-S for 3 years from the return due date or IRS received date, whichever is later. Form 8879-S 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 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-S upon request.
- Provide the officer with a corrected copy of the Form 8879-S 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.

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 this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping . . . 4 hr., 18 min.

Learning about the law or the form 28 min.

Preparing the form . 1 hr., 29 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Forms and Publications, SE:W:CAR:MP:TFP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the form to this address. Instead, keep it for your records.