Form **8879-S**

IRS e-file Signature Authorization for Form 1120S

OMB No. 1545-0123

▶ Do not send to the IRS. Keep for your records.

2015

Employer identification number

Department of the Treasury Internal Revenue Service

Name of corporation

▶ Information about Form 8879-S and its instructions is at www.irs.gov/form8879s.

For calendar year 2015, or tax year beginning , 2015, and ending , 20 .

Part I	Tax Return	Information (Who	ole dollars only)				
1 0	Pross receipts or	sales less returns a	and allowances (For	n 1120S, line 1c)		. 1	
2 0	Gross profit (Form	1120S, line 3) .				. 2	
3 (Ordinary business	income (loss) (Forr	m 1120S, line 21) .			. 3	
4 N	let rental real esta	ate income (loss) (F	Form 1120S, Schedu	ıle K, line 2)		. 4	
5 Ir	ncome (loss) reco	nciliation (Form 11	20S, Schedule K, lir	ne 18)		. 5	
Part II	Declaration	and Signature A	Authorization of C	Officer (Be sure to get a	copy of the c	orporation	's return)
2015 electron send the ransmis he U.S. nstitution he finar le888-3 in the pissues results.	ectronic income to and complete. I ic income tax ret e corporation's re- sion, (b) the reas Treasury and it in account indical incial institution to 53-4537 no later rocessing of the elated to the pay	ax return and according further declare that urn. I consent to a sturn to the IRS and son for any delay ir is designated Finarted in the tax prepodebit the entry to than 2 business day electronic paymentment. I have select	mpanying schedules at the amounts in Pallow my electronic and to receive from the processing the retencial Agent to initial paration software for this account. To reasy prior to the payment of taxes to received a personal identical the parameter of the payment of taxes to receive the payment of taxes to payment of taxes ta	bove corporation and that I is and statements and to the art I above are the amounteturn originator (ERO), trare IRS (a) an acknowledger urn or refund, and (c) the cost tean electronic funds with a payment of the corporation of the corporation of the corporation of the confidential information iffication number (PIN) as no electronic funds withdraw	e best of my knowns shown on the smitter, or internent of receipt or date of any refur hdrawal (direct con's federal taxed ontact the U.S. of authorize the find necessary to any signature for the signature for the signature for the signature of the signature for the signature for the signature of the signature for th	wledge and copy of the mediate service reason for d. If applicate the copy of	belief, it is true, e corporation's vice provider to rejection of the able, I authorize to the financial this return, and ancial Agent at autions involved les and resolve
Officer's	s PIN: check one	box only					
	I authorize			to enter my	PIN	as	my signature
		E	RO firm name		do not enter	all zeros	
	on the corpora	tion's 2015 electro	nically filed income	tax return.			
	As an officer o return.	f the corporation, I	will enter my PIN as	my signature on the corpo	oration's 2015 ele	ctronically f	iled income tax
Officer's si	gnature ►			Date ▶	Title ► _		
Part III	Certification	and Authentica	ation				
r all t III	Certification	and Addientica					
ERO's E	EFIN/PIN. Enter y	our six-digit EFIN f	followed by your five	-digit self-selected PIN.	d	o not enter all	zeros
orporat	tion indicated abo ion and Participa	ove. I confirm that I	am submitting this	nature on the 2015 electron return in accordance with the e (MeF) Information for Auth	he requirements	of Pub. 311	2 , IRS <i>e-file</i>
RO's sigr	nature ▶			D	Date ►		
				s Form — See Instructi he IRS Unless Request			

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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 2015 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 PIN:
- Give the officer Form 8879-S for completion and review (acceptable delivery methods include hand delivery, U.S. mail, private delivery service, email, Internet website, and fax); and
- Complete Part III including a signature and date.



The ERO 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* digits 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. 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-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

28 min.

Preparing the form . 1 hr., 29 min.

or the form

Comments. You can send us comments by going to www.irs.gov/formspubs, clicking on "More Information," and then clicking on "Give us Feedback." You can also send your comments to the 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.