Form **8879-F**

IRS e-file Signature Authorization for Form 1041

OIVID	INO.	1545-	0907

Employer identification number

Department of the Treasury Internal Revenue Service Name of estate or trust

For calendar year 2018, or fiscal year beginning ______, 2018, ending ______, 20 _____.

▶ Don't send to the IRS. Keep for your records.

► Go to www.irs.gov/Form8879F for the latest information.

Name and title of fiduciary	
Part I Tax Return Information (Whole Dollars Only)	
1 Total income (Form 1041, line 9)	1
2 Income distribution deduction (Form 1041, line 18)	2
3 Taxable income (Form 1041, line 22)	3
4 Total tax (Form 1041, line 23)	4
5 Tax due or overpayment (Form 1041, line 28 or 29)	5
Part II Declaration and Signature Authorization of Fiduciary (Be sure to get a copy of the	
trust's return)	
and or ordering	
electronic income tax return and accompanying schedules and statements, and to the best of my knowled correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate serestate's or trust's return to the IRS and to receive from the IRS (a) an acknowledgment of receipt or reason for rejects the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorited designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution ax preparation software for payment of the estate's or trust's federal taxes owed on this return, and the financial institution to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later the too the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic eceive confidential information necessary to answer inquiries and resolve issues related to the payment. I he dentification number (PIN) as my signature for the estate's or trust's electronic income tax return and, if applicable consent to electronic funds withdrawal.	of the estate's or trust's ervice provider to send the ection of the transmission, rize the U.S. Treasury and a account indicated in the stitution to debit the entry han 2 business days prior onic payment of taxes to have selected a personal
Fiduciary's PIN: check one box only	
Lauthorize to enter my PIN	as my signature
I authorize to enter my PIN Don't enter all z	as my signature
on the estate's or trust's 2018 electronically filed income tax return. As a fiduciary or officer representing the fiduciary of the estate or trust, I will enter my PIN as my signal estate's or trust's 2018 electronically filed income tax return. Signature of	zeros
on the estate's or trust's 2018 electronically filed income tax return. As a fiduciary or officer representing the fiduciary of the estate or trust, I will enter my PIN as my signal estate's or trust's 2018 electronically filed income tax return. Signature of iduciary or officer	zeros
on the estate's or trust's 2018 electronically filed income tax return. As a fiduciary or officer representing the fiduciary of the estate or trust, I will enter my PIN as my signal estate's or trust's 2018 electronically filed income tax return. Signature of	zeros
on the estate's or trust's 2018 electronically filed income tax return. As a fiduciary or officer representing the fiduciary of the estate or trust, I will enter my PIN as my signal estate's or trust's 2018 electronically filed income tax return. Signature of iduciary or officer epresenting	zeros
on the estate's or trust's 2018 electronically filed income tax return. As a fiduciary or officer representing the fiduciary of the estate or trust, I will enter my PIN as my signal estate's or trust's 2018 electronically filed income tax return. Signature of iduciary or officer epresenting	zeros
Don't enter all z on the estate's or trust's 2018 electronically filed income tax return. As a fiduciary or officer representing the fiduciary of the estate or trust, I will enter my PIN as my signal estate's or trust's 2018 electronically filed income tax return. Signature of iduciary or officer epresenting he fiduciary ▶ Date ▶	zeros
on the estate's or trust's 2018 electronically filed income tax return. As a fiduciary or officer representing the fiduciary of the estate or trust, I will enter my PIN as my signal estate's or trust's 2018 electronically filed income tax return. Signature of iduciary or officer expresenting he fiduciary ▶ Part III Certification and Authentication ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.	zeros
on the estate's or trust's 2018 electronically filed income tax return. As a fiduciary or officer representing the fiduciary of the estate or trust, I will enter my PIN as my signal estate's or trust's 2018 electronically filed income tax return. Signature of iduciary or officer expresenting he fiduciary ▶ Part III Certification and Authentication ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.	ature on the ter all zeros tax return for the estate of Pub. 3112, IRS e-file
on the estate's or trust's 2018 electronically filed income tax return. As a fiduciary or officer representing the fiduciary of the estate or trust, I will enter my PIN as my signal estate's or trust's 2018 electronically filed income tax return. Signature of iduciary or officer representing he fiduciary ▶ Part III Certification and Authentication ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. Don't enter all z	ter all zeros tax return for the estate of Pub. 3112, IRS e-file transmitters, Processing

ERO Must Retain This Form — See Instructions Don't Submit This Form to the IRS Unless Requested To Do So Form 8879-F (2018) Page **2**

Future Developments

For the latest information about developments related to Form 8879-F and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form8879F.

Purpose of Form

A fiduciary and an ERO use Form 8879-F when the fiduciary wants to use a personal identification number (PIN) to electronically sign an estate's or trust's electronic income tax return and, if applicable, consent to electronic funds withdrawal. A fiduciary who doesn't use Form 8879-F must use Form 8453-FE, U.S. Estate or Trust Declaration for an IRS e-file Return. For more information, see the instructions for Form 8453-FE.

Don't send this form to the IRS. The ERO must retain Form 8879-F.



Form 8879-F can only be associated with a single Form 1041.

ERO Responsibilities

The ERO will:

- Enter the name and employer identification number of the estate or trust at the top of the form;
- Complete Part I using the amounts (zero may be entered when appropriate) from the estate's or trust's 2018 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 fiduciary Form 8879-F 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.



You must receive the completed and signed Form 8879-F from the fiduciary before the electronic return

is transmitted (or released for transmission).

Fiduciary Responsibilities

The fiduciary will:

- Verify the accuracy of the estate's or trust's prepared income tax return;
- Check the appropriate box in Part II to either authorize the ERO to enter the fiduciary'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 and date Part II; and
- Return the completed Form 8879-F to the ERO. The acceptable delivery methods include hand delivery, U.S. mail, private delivery service, email, Internet website, and fax.

The estate's or trust's return will not be transmitted to the IRS until the ERO receives the fiduciary's signed Form 8879-F.

Fiduciaries can sign the form using a scanned signature.

Important Notes for EROs

- Don't send Form 8879-F to the IRS unless requested to do so. Retain the completed Form 8879-F for 3 years from the return due date or IRS received date, whichever is later. Form 8879-F 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 fiduciary's PIN on the input screen only if the fiduciary has authorized you to do so.
- Provide the fiduciary with a copy of the signed Form 8879-F upon request.
- Provide the fiduciary with a corrected copy of the Form 8879-F if changes are made to the return (for example, based on the fiduciary's review).
- EROs can sign the form using a scanned signature. For more information, go to www.irs.gov/Efile.

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 1 hr., 12 min. Preparing the form. 1 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 8879-F simpler, we would be happy to hear from you. You can send us comments from www.irs.gov/FormComments. Or you can send your comments 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 address. Instead, keep it for your records.