



PA-8879P (DR) 04-25

**PENNSYLVANIA E-FILE SIGNATURE AUTHORIZATION FOR
PA S CORPORATION/PARTNERSHIP INFORMATION RETURN (PA-20S/PA-65)
DIRECTORY OF CORPORATE PARTNERS (PA-65 CORP)**

2025

For calendar year 2025 or tax year beginning _____, 2025, ending _____, 20____ Federal Employer Identification Number (FEIN) _____
Name of Entity _____

Entity Address _____ City _____ State _____ ZIP Code _____

SECTION I TAX RETURN INFORMATION (Enter whole dollars only.)

1. Calculate Adjusted/Appportioned Net Business Income (Loss) (PA-20S/PA-65, Section II, Line 2d)	1.	
2. Calculate Adjusted/Appportioned Net Business Income (Loss) (PA-20S/PA-65, Section II, Line 2h)	2.	
3. Total Other PA PIT Income (Loss) (PA-20S/PA-65, Section III, Line 9)	3.	
4. Total PA Income Tax Withheld (PA-20S/PA-65, Section V, Line 14c)	4.	
5. Total Corporate Net Income Tax Withholding For All Nonfiling Corporate Partners For This Entity (PA-65 Corp, Line 4).	5.	

SECTION II

**DECLARATION AND SIGNATURE AUTHORIZATION OF GENERAL PARTNER,
LIMITED LIABILITY COMPANY MEMBER, S CORPORATION OFFICER,
AUTHORIZED PARTNER OR REPRESENTATIVE (Keep a copy of the entity's return.)**

Under penalties of perjury, I declare I am a general partner, limited liability company member, S corporation officer, authorized partner or representative of the above entity and I have examined a copy of the entity's 2025 electronic return and accompanying schedules and statements. To the best of my knowledge and belief, all are true, correct and complete. I further declare the amounts in Section I above are the amounts shown on the copy of the entity's electronic return. I consent to allow my electronic return originator (ERO) and/or transmitter to send the entity's return to the PA Department of Revenue and receive from the PA Department of Revenue an acknowledgement of receipt of transmission and an indication of whether or not the entity's return is accepted, and, if rejected, the reason(s) 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 from the account indicated in the tax preparation software for payment of the state withholding liability owed on this return, and I authorize the financial institution to debit the entry to this account. I understand that the federal Office of Foreign Assets Control has imposed additional reporting requirements on all electronic banking transactions that directly involve a financial institution outside of the territorial jurisdiction of the U.S. These transactions are called international ACH transactions (IAT). I understand that presently, the PA Department of Revenue does not support IAT ACH debit transactions. I certify that the transactions do not directly involve a financial institution outside of the territorial jurisdiction of the U.S. at any point in the process. To revoke a payment, I must contact the PA Department of Revenue by email to ra-achrevok@pa.gov or fax at 717-772-9310 no later than five (5) business days prior to the debit date. I also authorize the financial institutions involved in the processing of the electronic payment of withholding to receive confidential information necessary to answer inquiries and resolve issues related to the payment. If I have a balance-due return, I understand if the PA Department of Revenue does not receive full and timely payment of my withholding liability, I will remain liable for the withholding liability and all applicable interest and penalties. If I have filed a joint federal and state tax return and there is an error on my federal return, I understand my state return will be rejected. If my return is rejected or if any other delay in filing occurs, I understand I will remain liable for all applicable interest and penalties. I have selected a federal self-select PIN as my signature for the entity's electronic return and, if applicable, the entity's consent to electronic funds withdrawal.

**GENERAL PARTNER, LIMITED LIABILITY COMPANY MEMBER, S CORPORATION OFFICER, AUTHORIZED PARTNER OR REPRESENTATIVE'S
FEDERAL SELF-SELECT PIN. Check one box only.**

- ☐ I authorize _____ to enter my federal self-select PIN _____ as my signature
on the entity's 2025 electronically filed return. ERO firm name _____ Do not enter all zeros.
- ☐ As a general partner, limited liability company member, S corporation officer, authorized partner or representative of the entity, I will enter my federal self-select PIN as my signature on the entity's 2025 electronically filed return.

Authorized Signature	Date	Title	Social Security Number
Address	City	State	ZIP Code

SECTION III CERTIFICATION AND AUTHENTICATION

ERO'S EFIN/PIN. Enter your six-digit e-File Identification Number followed by your five-digit federal self-selected PIN.

Do not enter all zeros.

I certify the above numeric entry is my federal self-selected PIN, which is my signature on the 2025 electronically filed return for the entity indicated above. I confirm I am participating in the Practitioner PIN Program in accordance with the requirements established for this program. I certify that the financial institution for the withdrawal of funds is within the territorial jurisdiction of the U.S.

ERO's Signature	Date
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**The ERO must retain this form and supporting documents for three years.
DO NOT SUBMIT THIS FORM TO THE PA DEPARTMENT OF REVENUE UNLESS REQUESTED.**

Instructions for PA-8879P

Pennsylvania E-File Signature Authorization for
PA S Corporation/Partnership Information Return (PA-20S/PA-65)
Directory of Corporate Partners (PA-65 Corp)

PA-8879P IN (DR) 04-25

PURPOSE OF FORM PA-8879P

A general partner, limited liability company member, S corporation officer, authorized partner, representative or electronic return originator (ERO) uses PA-8879-P to use federal self-selected PINs to electronically sign an entity's electronic tax return and, if applicable, consent to electronic funds withdrawal. See "Important" regarding electronic funds withdrawal.

A general partner, limited liability company member, S corporation officer, authorized partner or representative who does not use PA-8879-P must use PA-8453-P, PA S Corporation/Partnership Information Return (PA-20S/PA-65) Directory Of Corporate Partners (PA-65 Corp) Tax Declaration For a State e-File Return. **Do not mail PA-8879-P to the PA Department of Revenue unless requested.**

LINE INSTRUCTIONS

The ERO will:

- Enter the calendar years where appropriate and the entity's FEIN; and
- Enter the entity's name and complete address including ZIP code.

SECTION I

TAX RETURN INFORMATION

The ERO must complete Section I using the amounts from the entity's 2025 tax return. Zeros may be entered when appropriate.

SECTION II

DECLARATION AND SIGNATURE AUTHORIZATION OF GENERAL PARTNER, LIMITED LIABILITY COMPANY MEMBER, S CORPORATION OFFICER, AUTHORIZED PARTNER OR REPRESENTATIVE

The general partner, limited liability company member, S corporation officer, authorized partner or representative must:

- Verify the accuracy of the entity's prepared tax return;
- Check the appropriate box in Section II to authorize the ERO to enter the federal self-selected PIN or to choose to enter it in person;

- Indicate or verify the federal self-selected PIN when authorizing the ERO to enter it (the PIN must be five numbers other than all zeros);
- Complete, sign, date and enter the title of the general partner, limited liability company member, S corporation officer, authorized partner or representative in Section II;
- Keep a copy of the entity's tax return; and
- Return the completed PA-8879-P to the ERO by hand delivery, U.S. mail, private delivery service or fax.

The ERO must:

- Enter the ERO firm name (not the name of the individual preparing the report) on the authorization line in Section II, if the ERO is authorized to enter the general partner, limited liability company member, S corporation officer, authorized partner or representative federal self-selected PIN;
- Send the PA-8879-P by hand delivery, U.S. mail, private delivery service, email or Internet, to the general partner, limited liability company member, S corporation officer, authorized partner or representative for completion and review;
- **Do not mail the PA-8879-P to the PA Department of Revenue unless requested.** Retain the completed PA-8879-P for three years from the return due date or the date the return was filed electronically, whichever is later;
- Enter the federal self-selected PIN of the general partner, limited liability company member, S corporation officer, authorized partner or representative on the input screen only if the person has authorized you to do so.



NOTE: The ERO must receive the completed and signed PA-8879-P from the general partner, limited liability company member, S corporation officer, authorized partner or representative before the electronic return is transmitted or released for transmission.

- Provide the general partner, limited liability company member, S corporation officer, authorized partner or representative with a copy of the signed PA-8879-P upon request; and
- Provide the general partner, limited liability company member, S corporation officer, authorized partner or representative with a corrected copy of PA-8879-P if changes are made to the return.

⚠ IMPORTANT: The federal Office of Foreign Assets Control has imposed additional reporting requirements on all electronic banking transactions that directly involve a financial institution outside of the territorial jurisdiction of the U.S. These transactions are called international ACH transactions (IAT). Presently, the PA Department of Revenue does not support IAT ACH debit transactions. Taxpayers who instruct the department to process electronic banking transactions on their behalf are certifying that the transactions do not directly involve a financial institution outside of the territorial jurisdiction of the U.S. at any point in the process.

SECTION III

CERTIFICATION AND AUTHENTICATION

The PA Department of Revenue requires the ERO to enter its six-digit EFIN followed by its five-digit federal self-selected PIN, sign this form thereby verifying its federal self-selected PIN, participation in the Practitioner PIN Program and the financial institution for the withdrawal of funds is within the territorial jurisdiction of the U.S. and retain this form and the supporting documents for three years.

PURPOSE OF ELECTRONIC SIGNATURE SPECIFICATIONS

The electronic signature specifications identifies the perjury, consent to disclosure and electronic funds withdrawal text selections used to develop jurat language statements for electronic filing tax preparation software where the practitioner federal self-selected PIN method is selected. The software must provide the capability to incorporate these into the appropriate text for presentation to a taxpayer for their review.

PERJURY STATEMENT

Under penalties of perjury, I declare I am a general partner, limited liability company member, S corporation officer, authorized partner or representative of the above entity, and I have examined a copy of the entity's 2025 electronic PA S Corporation/ Partnership Information Return (PA-20S/PA-65) and/or Directory of Corporate Partners (PA-65 Corp) and accompanying schedules and statements. To the best of my knowledge and belief, all are true, correct and complete.

CONSENT TO DISCLOSURE

I consent to allow my electronic return originator (ERO) or transmitter to send the entity's return 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 from the account designated in the electronic

payment portion of my 2025 PA S Corporation/Partnership Information Return (PA-20S/PA-65) - Directory of Corporate Partners (PA-65 Corp) for payment of my Pennsylvania withholding. I also authorize my financial institution to debit the entry to my account and the financial institutions involved in the processing of my electronic payment to receive confidential information necessary to answer inquiries and resolve issues related to my payment.

I understand that the federal Office of Foreign Assets Control has imposed additional reporting requirements on all electronic banking transactions that directly involve a financial institution outside of the territorial jurisdiction of the U.S. These transactions are called international ACH transactions (IAT). I understand that presently the PA Department of Revenue does not support IAT ACH debit transactions. I certify that the transactions do not directly involve a financial institution outside of the territorial jurisdiction of the U.S. at any point in the process.

To revoke a payment, I must notify the PA Department of Revenue no later than five (5) business days prior to the debit date. I understand that notification must be made by email to ra-achrevok@pa.gov or fax at 717-772-9310.

SIGNATURE OF THE GENERAL PARTNER, LIMITED LIABILITY COMPANY MEMBER, S CORPORATION OFFICER, AUTHORIZED PARTNER OR REPRESENTATIVE

I am signing this return and Electronic Funds Withdrawal Consent, if applicable, by entering my federal self-selected PIN below.

AUTHORIZED PIN: _ _ _ _ _

DATE: _ _ _ _ _

ELECTRONIC RETURN ORIGINATOR DECLARATION

I declare that the information contained in this electronic return is the information furnished to me by the entity. If the entity furnished to me a completed return, I declare the information contained in this electronic return is identical to that contained in the return provided by the entity. If the furnished return was signed by a paid preparer, I declare I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am the paid preparer, under the penalties of perjury, I declare I have examined this electronic return, and to the best of my knowledge and belief it is true, correct and complete.

ELECTRONIC RETURN ORIGINATOR SIGNATURE

I am signing this return by entering my federal self-selected PIN below.

ERO PIN: _ _ _ _ _ and _ _ _ _ _
(EFIN) (PIN)