Form 8879-S

IRS *e-file* Signature Authorization for Form 1120S

OMB No. 1545-1863

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Department of the Treasury Internal Revenue Service For calendar year 2007, or tax year beginning, 2007, ending, 20

nternal Revenue Service	See instructions. Do not send to the IRS. Keep for your	records.			
Name of corporation		Employer identification	n numbe	r	
		1			
Part I Tax Retu	rn Information (Whole dollars only)				_
	sales less returns and allowances (Form 1120S, line 1c)		1		_
2 Gross profit (Form	*		2		_
			3		_
3 Ordinary business4 Net rental real est	income (loss) (Form 1120S, line 21)		4		—
	onciliation (Form 1120S, Schedule K, line 18)		5		—
	on and Signature Authorization of Officer (Be sure to get			ion's retu	rn)
2007 electronic income rue, correct, and compelectronic income tax roo send the corporation of the transmission, (b) he date of any refund. Withdrawal (direct debicorporation's federal tamust contact the U.S. date. I also authorize the formation necessary to PIN) as my signature funds withdrawal.	rry, I declare that I am an officer of the above corporation and that I in tax return and accompanying schedules and statements and to the lete. I further declare that the amounts in Part I above are the amounteturn. I consent to allow my electronic return originator (ERO), train's return to the IRS and to receive from the IRS (a) an acknowled an indication of any refund offset, (c) the reason for any delay in If applicable, I authorize the U.S. Treasury and its designated Finant) entry to the financial institution account indicated in the tax paces owed on this return, and the financial institution to debit the entreasury Financial Agent at 1-888-353-4537 no later than 2 busines the financial institutions involved in the processing of the electronic of answer inquiries and resolve issues related to the payment. I have not the corporation's electronic income tax return and, if applicables and the second in the corporation in the c	he best of my known the shown on the copensmitter, or interme gement of receipt of processing the retuncial Agent to initial preparation software try to this account. The second is selected a personal	viedge a by of the diate se or reaso urn or re te an ele e for pa To revol paymento receival i identifi	and belief, it e corporation ervice provice on for rejective efund, and (ectronic fundayment of take a payment of take a payment (settlement ve confidentication numbers	t is n's der ion (d) nds the ent, ent) tial ber
Officer's PIN: check o	to enter my F	PIN do not enter all z		s my signatu	ıre
on the corpo	oration's 2007 electronically filed income tax return.	do not onto: un z	0.00		
As an officer income tax r	of the corporation, I will enter my PIN as my signature on the coeturn.	rporation's 2007 ele	ectronic	ally filed	
Officer's signature	Date ▶	Title ▶			
Part III Certificat	ion and Authentication				
ERO's EFIN/PIN. Enter	your six-digit EFIN followed by your five-digit self-selected PIN.	do not e	nter all ze	eros	
corporation indicated a	numeric entry is my PIN, which is my signature on the 2007 electove. I confirm that I am submitting this return in accordance with pation, and Pub. 4163, Modernized e-File (MeF) Information for Au	the requirements of	Pub. 31	112, IRS <i>e-fi</i>	
ERO's signature ▶	Date	>			_

ERO Must Retain This Form — See Instructions

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

Form 8879-S (2007) Page **2**

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 2007 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—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 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 Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the form to this address. Instead, keep it for your records.