



**IRS Federal Income Tax Form for Tax Year 2012**  
(Jan. 1, 2012 - Dec. 31, 2012)

You have two options to prepare this tax form:

1. Download this form, complete it, and mail it to the address on the form.
2. [Work with an efile.com Tax Professional \(Accountant/CPA\) live online.](#)

If you need to prepare tax returns for tax years other than 2012, you can either download the tax forms by Tax Year below:

[IRS Tax Forms for Tax Year 2011](#)  
[IRS Tax Forms for Tax Year 2010](#)  
[IRS Tax Forms for Tax Year 2009](#)  
[IRS Tax Forms for Tax Years 2004-2008](#)



Or, you can [work with an efile.com Tax Pro.](#)

- Check the efile.com website for a wide range of current [IRS Tax Publications](#).
- View a complete list of [Federal Tax Forms](#) that can be prepared online and efiled together with [State Tax Forms](#).
- Estimate your federal income taxes for free with the efile.com [Federal Income Tax Calculator](#).
- Get online [answers to your tax questions](#).
- If you have further questions, please [contact an efile.com support representative](#).
- If you want to work with a tax professional to prepare your return, you can [contact an efile.com TaxPro](#).

## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

### Purpose of Form

Form 8879 is the declaration document and signature authorization for an e-filed return filed by an electronic return originator (ERO). Complete Form 8879 when the Practitioner PIN method is used or when the taxpayer authorizes the ERO to enter or generate the taxpayer's personal identification number (PIN) on his or her e-filed individual income tax return.



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

### When and How To Complete

Use this chart to determine when and how to complete Form 8879.

IF the ERO is . . .	THEN . . .
Not using the Practitioner PIN method and the taxpayer enters his or her own PIN	Do not complete Form 8879.
Using the Practitioner PIN method and is authorized to enter or generate the taxpayer's PIN	Complete Form 8879, Parts I, II, and III.
Using the Practitioner PIN method and the taxpayer enters his or her own PIN	Complete Form 8879, Parts I, II, and III.
Not using the Practitioner PIN method and is authorized to enter or generate the taxpayer's PIN	Complete Form 8879, Parts I and II.

### ERO Responsibilities

The ERO will do the following.

1. Enter the name(s) and social security number(s) of the taxpayer(s) at the top of the form.
2. Complete Part I using the amounts (zeros may be entered when appropriate) from the taxpayer's 2012 tax return. Form 1040-SS filers leave lines 1 through 3 and line 5 blank.
3. Enter or generate, if authorized by the taxpayer, the taxpayer's PIN and enter it in the boxes provided in Part II.

4. 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 taxpayer's PIN.

5. After completing items (1) through (4) above, give the taxpayer Form 8879 for completion and review. This can be done in person or by using the U.S. mail, a private delivery service, fax, email, or an Internet website.

6. Enter the 14-digit Declaration Control Number (DCN) assigned to the tax return, after the taxpayer completes Part II. See Part I of Pub. 1346, Electronic Return File Specifications for Individual Income Tax Returns. Pub. 1346 is available on IRS.gov.



*You must receive the completed and signed Form 8879 from the taxpayer before the electronic return is transmitted (or released for transmission).*

### Taxpayer Responsibilities

Taxpayers have the following responsibilities.

1. Verify the accuracy of the prepared income tax return, including direct deposit information.
2. Check the appropriate box in Part II to authorize the ERO to enter or generate their PIN or to do it themselves.
3. Indicate or verify their PIN when authorizing the ERO to enter or generate it (the PIN must be five numbers other than all zeros).
4. Sign and date Form 8879. Taxpayers must sign Form 8879 by handwritten signature.
5. Return the completed Form 8879 to the ERO in person, or by U.S. mail, private delivery service, fax, email, or an Internet website.

Your return will not be transmitted to the IRS until the ERO receives your signed Form 8879.

**Refund information.** You can check on the status of your 2012 refund if it has been at least 72 hours since IRS acknowledged receipt of your e-filed return. But if you filed Form 8379 with your return, allow 11 weeks. To check the status of your 2012 refund, do one of the following.

- Go to IRS.gov and click on "Where's My Refund."
- Call 1-800-829-4477 for automated refund information and follow the recorded instructions.
- Call 1-800-829-1954.

### Important Notes for EROs

- Do not send Form 8879 to the IRS unless requested to do so. Retain the completed Form 8879 for 3 years from the return due date or the date the IRS received the return, whichever is later. Form 8879 may 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](http://www.irs.gov/pub/irs-irbs/irb97-13.pdf).
- You should confirm the identity of the taxpayer(s). For additional guidance, see Pub. 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.
- Complete Part III only if you are filing the return using the Practitioner PIN method. You are not required to enter the taxpayer's date of birth, prior year adjusted gross income, or PIN in the Authentication Record of the electronically filed return.
- If you are not using the Practitioner PIN method, enter the taxpayer(s) date of birth and either the adjusted gross income or the PIN, or both, from the taxpayer's prior year originally filed return in the Authentication Record of the taxpayer's electronically filed return. **Do not** use an amount from an amended return or a math error correction made by the IRS.
- Enter the taxpayer's PIN(s) on the input screen only if the taxpayer has authorized you to do so. If married filing jointly, it is acceptable for one spouse to authorize you to enter his or her PIN, and for the other spouse to enter his or her own PIN. It is not acceptable for a taxpayer to select or enter the PIN of an absent spouse.
- Taxpayers must use a PIN to sign their e-filed individual income tax return transmitted by an ERO.
- Provide the taxpayer with a copy of the signed Form 8879 for his or her records upon request.
- Provide the taxpayer with a corrected copy of Form 8879 if changes are made to the return (for example, based on taxpayer review).
- EROs can sign the form using a rubber stamp, mechanical device (such as a signature pen), or computer software program. See Notice 2007-79, 2007-42 I.R.B. 809, available at [www.irs.gov/irb/2007-42\\_IRB/ar10.html](http://www.irs.gov/irb/2007-42_IRB/ar10.html) for more information.
- For more information, see Pub. 1345. Also, go to [www.irs.gov/efile](http://www.irs.gov/efile).