



PA-8879 C (SU) 09-22

e-file Signature Authorization for RCT-101, PA Corporate Net Income Tax Report

2022

See instructions.

For calendar year 2022 or tax year beginning, _____, 2022, ending, _____, 20 _____

Name of Corporation, Federal Employer Identification Number (FEIN), Corporation Address, City, State, ZIP Code, Revenue ID Number

SECTION I TAX REPORT INFORMATION (Whole dollars only.)

Table with 2 columns: Description (Income or Loss from Federal Return, PA Taxable Income, PA Corporate Net Income Tax Due) and Amount (1, 2, 3)

SECTION II DECLARATION AND SIGNATURE AUTHORIZATION OF OFFICER (Keep a copy of the corporation's tax report.)

Under penalties of perjury, I declare I am an officer of the above-named corporation and I examined a copy of the corporation's 2022 electronic tax report, accompanying schedules and statements, and to the best of my knowledge and belief they are true, correct and complete.

Officer's Federal Self-Select PIN (Check one box only.):

- I authorize _____ to enter my federal self-select PIN [] as my signature on the corporation's electronically filed tax report.
As an officer of the corporation, I will enter my federal self-select PIN as my signature on the corporation's electronically filed tax report.

Signature of Officer, Date, Title, Social Security number, Address, City, State, ZIP Code

SECTION III CERTIFICATION AND AUTHENTICATION

ERO's EFIN/PIN (Enter your six-digit EFIN followed by your five-digit federal self-select PIN.): [] Do not enter all zeros.

As a participant in the Practitioner PIN Program, I certify the above numeric entry is my federal self-select PIN, which is my signature on the tax year 2022 electronically filed PA corporate net income tax report for the taxpayer(s) indicated above.

ERO's Signature > _____ Date > _____

Electronic Return Originators (EROs) must retain this form and supporting documents for three years. DO NOT SUBMIT THIS FORM TO THE PA DEPARTMENT OF REVENUE UNLESS REQUESTED TO DO SO.

Instructions for PA-8879 C

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PURPOSE OF FORM


A corporate officer and an electronic return originator (ERO) use the PA-8879 C when the corporate officer wants to use a federal self-select PIN to electronically sign a corporation's electronic tax report and, if applicable, consent to electronic funds withdrawal. A corporate officer who does not use the PA-8879 C must use the PA-8453 C, PA Corporate Net Income Tax Declaration for a State *e-file* Report. You do not need to complete and retain both forms. For more information, see the instructions for the PA-8453 C.

Do not send this form to the PA Department of Revenue unless requested. The ERO must retain Form PA-8879 C.

ERO's RESPONSIBILITIES

The ERO must:

- Enter the name, Federal Employer Identification Number, address and Revenue ID Number of the corporation at the top of the form.
- Complete Section I using the amounts from the corporation's 2022 tax report (zeros may be entered when appropriate).
- Enter on the authorization line in Section II, the ERO firm name (not the name of the individual preparing the report) if the ERO is authorized to enter the officer's federal self-select PIN.
- Give the officer Form PA-8879 C for completion and review.
- Complete Section III, including signature and date.

 **NOTE:** The ERO must receive the completed and signed PA-8879 C from the officer before the electronic report is transmitted or released for transmission.

OFFICER RESPONSIBILITIES

The corporate officer must:

- Verify the accuracy of the corporation's prepared tax report.
- Check the appropriate box in Section II to authorize the ERO to enter the officer's federal self-select PIN or to choose to enter it in person.
- Indicate or verify the officer's federal self-select PIN when authorizing the ERO to enter it (the PIN must be five numbers other than all zeros).
- Complete, sign, date and enter the officer's title in Section II.
- Return the completed PA-8879 C to the ERO.

IMPORTANT NOTES FOR ERO's

- **Do not send Form PA-8879 C to the PA Department of Revenue unless requested to do so.** Retain the completed PA-8879 C for three years from the report due date or the date the report was filed electronically, whichever is later.
- Enter the corporate officer's federal self-select PIN on the input screen only when authorized to do so by the corporate officer.
- Provide the officer with a copy of the signed PA-8879 C upon request.
- Provide the officer with a corrected copy of the PA-8879 C if changes are made to the report.
- The corporation's report will not be transmitted to the PA Department of Revenue until the ERO receives the officer's completed and signed PA-8879 C.

Appendix for PA-8879 C

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ELECTRONIC SIGNATURE SPECIFICATIONS

Below, find the Perjury Statement, Consent to Disclosure and Electronic Funds Withdrawal Consent used to develop jurat language statements for electronic filing tax preparation software where the practitioner federal self-select PIN method is selected. The software must provide the capability to incorporate these elements into the appropriate text for presentation to a taxpayer for his or her review.

PERJURY STATEMENT

Under penalties of perjury, I declare I am an officer of the above-named corporation; I have examined a copy of the corporation's 2022 electronic RCT-101, PA Corporate Net Income Tax Report, accompanying schedules and statements; and to the best of my knowledge and belief they are true, correct and complete.

CONSENT TO DISCLOSURE

I consent to allow my electronic return originator (ERO) or transmitter to send the corporation's return/report 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 entry to my financial institution account designated in the electronic payment portion of my 2022 RCT-101 for payment of my Pennsylvania taxes owed; and my financial institution to debit the entry to my account. I also authorize the financial institutions involved in the processing of my electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to my payment. To revoke a payment, I must contact my financial

institution account indicated in the tax preparation software for payment of the corporation state taxes.

OFFICER'S SIGNATURE

I am signing this tax return/report and Electronic Funds Withdrawal Consent, if applicable, by entering my federal self select PIN below.

Officer's PIN: _____

Date: _____

ERO DECLARATION

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

ERO SIGNATURE

I am signing this tax return/report by entering my federal self select PIN below.

ERO's EFIN: _____ (EFIN)

and PIN: _____ (PIN)