

Form **PA-8879-P**

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

**2010**



For calendar year 2010 or tax year beginning \_\_\_\_\_, 2010, ending \_\_\_\_\_, 20\_\_

Employer Identification Number (EIN)

Name of Entity

Entity Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_ PA Account ID Number \_\_\_\_\_

**PART I RETURN INFORMATION** (Whole dollars only)

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

**PART II DECLARATION AND SIGNATURE AUTHORIZATION OF GENERAL PARTNER, LIMITED LIABILITY COMPANY MEMBER, S-CORP 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-Corp officer, authorized partner or representative of the above entity and I have examined a copy of the entity's 2010 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 Part 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 United States. These transactions are called International ACH Transactions (IAT). I understand that presently, the Pennsylvania 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 United States at any point in the process. To revoke a payment, I must contact the PA Department of Revenue by e-mail to ra-achrevok@state.pa.us or fax at 717-772-9310 no later than two 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-Corp 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 2010 electronically filed return. ERO firm name Do not enter all zeros.

As a general partner, Limited Liability Company member, S-Corp officer, authorized partner or representative of the entity, I will enter my federal self-select PIN as my signature on the entity's 2010 electronically filed return.

Authorized Signature ▾ \_\_\_\_\_ Date ▾ \_\_\_\_\_ Title ▾ \_\_\_\_\_ Social Security Number ▾ \_\_\_\_\_

Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

**PART 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 2010 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 United States.

ERO's Signature ▸ \_\_\_\_\_ Date ▸ \_\_\_\_\_

ERO must retain this form and the supporting documents for seven years.

**DO NOT SUBMIT THIS FORM TO THE PA DEPARTMENT OF REVENUE UNLESS REQUESTED TO DO SO.**

## PURPOSE OF FORM

A general partner, Limited Liability Company member, S-Corp officer, authorized partner, representative or Electronic Return Originator (ERO) may use Form 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 (please see note under Important Notes For EROs regarding electronic funds withdrawal). A general partner, Limited Liability Company member, S-Corp officer, authorized partner or representative who does not use Form PA-8879-P must use Form 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. For more information, see the instructions for Form PA-8453-P.

## EROs RESPONSIBILITIES

The ERO will:

- Enter the name, Employer Identification Number, address and PA Account ID Number of the entity at the top of the form. Partnerships do not have PA Account ID Numbers;
- Complete Part I using the amounts from the entity's 2010 return (zeros may be entered when appropriate);
- Enter on the authorization line in Part II the ERO firm name (not the name of the individual preparing the report), if the ERO is authorized to enter the general partner, Limited Liability Company member, S-Corp officer, authorized partner or representative federal self-selected PIN;
- Give the general partner, Limited Liability Company member, S-Corp officer, authorized partner or representative Form PA-8879-P for completion and review by hand delivery, U.S. mail, private delivery service, e-mail or Internet;
- Complete Part III including a signature and date; and
- Mail the original PA-8879-P to the PA Department of Revenue when new general partner, Limited Liability Company member, S-Corp officer, authorized partner or representative information is received.

**NOTE:** You must receive the completed and signed Form PA-8879-P from the general partner, Limited Liability Company member, S-Corp officer, authorized partner or representative before the electronic return is transmitted or released for transmission.

## GENERAL PARTNER, LIMITED LIABILITY COMPANY MEMBER, S-CORP OFFICER, AUTHORIZED PARTNER OR REPRESENTATIVE RESPONSIBILITIES

The general partner, Limited Liability Company member, S-Corp officer, authorized partner or representative must:

- Verify the accuracy of the entity's prepared tax return;

- Check the appropriate box in Part 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-Corp officer, authorized partner or representative in Part II; and
- Return the completed Form PA-8879-P to the ERO by hand delivery, U.S. mail, private delivery service or fax.

## IMPORTANT NOTES FOR EROs

- 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 United States. These transactions are called International ACH Transactions (IAT). Presently, the Pennsylvania 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 United States at any point in the process.
- Do not send Form PA-8879-P to the PA Department of Revenue unless requested to do so. Retain the completed Form PA-8879-P for seven 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-Corp officer, authorized partner or representative on the input screen only if the person has authorized you to do so.
- Provide the general partner, Limited Liability Company member, S-Corp officer, authorized partner or representative with a copy of the signed Form PA-8879-P upon request.
- Provide the general partner, Limited Liability Company member, S-Corp officer, authorized partner or representative with a corrected copy of Form PA-8879-P if changes are made to the return.
- The entity's return will not be transmitted to the PA Department of Revenue until the ERO receives the completed and signed PA-8879-P from the general partner, Limited Liability Company member, S-Corp officer, authorized partner or representative.

**ELECTRONIC SIGNATURE SPECIFICATIONS**

Appendix 2 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-Corp officer, authorized partner or representative of the above entity and I have examined a copy of the entity's 2010 electronic PA S Corporation/Partnership Information Return (PA-20S/PA-65) and/or Directory of Corporate Partners Return (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 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 2010 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 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 United States. These transactions are called

International ACH Transactions (IAT). I understand that presently the Pennsylvania 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 United States at any point in the process.

To revoke a payment, I must notify the PA Department of Revenue no later than two business days prior to the debit date. I understand that notification must be made by e-mail to ra-achrevok@state.pa.us or fax at 717-772-9310.

**SIGNATURE OF THE GENERAL PARTNER, LIMITED LIABILITY COMPANY MEMBER, S-CORP 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: \_\_\_\_\_

**ERO 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.

ERO Signature

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

ERO's PIN: \_\_\_\_\_ and \_\_\_\_\_  
(EFIN) (PIN)