

# IRS e-file Signature Authorization

The taxpayers' PINs are defaulted to 1+ the last four digits of the SSN in the electronic return record before the taxpayers sign Form 8879, IRS e-file Signature Authorization. The taxpayers must sign and date Form 8879 before the ERO originates the electronic submission of the return and after reviewing the return and ensuring the tax return information on the form matches the information on the return.

## Taxpayer PIN Guidelines

The PIN can be any five numbers except all zeros. If filing a joint return, a PIN is needed for the taxpayer and spouse.

## How to use the Practitioner (ERO) PIN in TaxSlayer

- 98765 is defaulted in Office Setup
- The information is pulled from Office Setup to Part III of Form 8879

## Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return

Form 8453 will be used to transmit specific supporting documents that can't be e-filed. Those paper forms, schedules and supporting documents include:

- Form 2848, Power of Attorney and Declaration of Representative (or POA that states the agent is granted authority to sign the return)
- Form 8332, Release / Revocation of Release of Claim to Exemption for Child by Custodial Parent (or certain pages from a divorce decree or separation agreement, that went into effect after 1984 and before 2009) (see instructions)
- Form 8949, Sales and Other Dispositions of Capital Assets (or a statement with the same information), if you elect not to report your transactions electronically on Form 8949. Form 8453 is to be mailed to the Austin Submission Processing Center within three business days.

Mail Form 8453 to:

Internal Revenue Service

Attn: Shipping and Receiving, 0254

Receipt and Control Branch

Austin, TX 73344-0254



Alternatively, a PDF of the attachments can be attached to the electronic return. In that case, no Form 8453 is required. To do this, scan the document to create the PDF. However, only select forms can be uploaded into TaxSlayer. Refer to Form 8453 for a list of acceptable documents.