

## PIN Guidelines

There are two signature methods for *e-file* returns: Practitioner PIN and Self-Select PIN. The Practitioner PIN method is the preferred electronic signature method for taxpayers. The ERO may enter the taxpayer's PINs in the electronic return record before the taxpayers sign Form 8879, but the taxpayers must sign and date the appropriate form before the ERO originates the electronic submission of the return. The taxpayer must sign and date the Form 8879 after reviewing the return and ensuring the tax return information on the form matches the information on the return.

### Practitioner PIN Guidelines

**What?** The PIN can be any five numbers except all zeros. If filing a joint return, a PIN is needed for the taxpayer and their spouse. The Practitioner PIN option requires the completion of Form 8879, IRS *e-file* Signature Authorization, or Form 8878 if filing Form 4868 with electronic funds withdrawal. The taxpayers may authorize the volunteer to enter their PIN on their behalf using Form 8879.

### How to use the Practitioner PIN option in TaxWise® (all can be set as a default)

- In the Main Information Sheet, "Self-Select and Practitioner PIN(s)" section, enter the ERO PIN.
- Check the box below the PIN field to select the Practitioner PIN method.
- Tab to "The Income Tax Return" and place an "X" in the box.
- In Part III, of Form 8879, the EROs signature should be defaulted with the site name, address, and SIDN.

### Taxpayer PIN Entry

- After return has been quality reviewed and taxpayer(s) agree(s) with the return, enter PIN(s) on Main Info Sheet.

### Self-Select PIN Guidelines

The Self-Select PIN method is an additional electronic signature method for taxpayers.

It eliminates the requirement for Form 8879, *IRS e-file Signature Authorization*.

**What?** The Self-Select PIN method allows taxpayers to electronically sign their *e-filed* return by entering **their own** five-digit PIN. The PIN can be any five numbers except all zeros. If filing a joint return, a PIN is needed for the taxpayer and his or her spouse. The taxpayer does not need to register the PIN with the IRS before filing or contact the IRS to get a PIN. If this confuses the taxpayer, suggest that they consider entering their ZIP code as their PIN.

### What are the guidelines for entering the original adjusted gross income (AGI)?

When taxpayers sign their electronic tax return using the Self-Select PIN method, they must provide their original prior year AGI or prior year PIN for the IRS to validate their identity. The prior year AGI is the amount from the taxpayer's prior year originally filed return as accepted by the IRS; it is not the amount from an amended return or a math error correction made by the IRS. In some cases the prior year AGI may have unique features as follows:

- If the prior year return was filed as married filing jointly with the same spouse, enter the same prior year total AGI amount for each taxpayer. Do not divide the amount between the taxpayers.
- If the prior year return was filed as married filing jointly with a different spouse, enter the prior year total AGI amount from the joint return filed with the ex-spouse.
- If the taxpayer did not file a prior year tax return, the prior year return was filed after December 9, 2014, the prior year AGI was zero, or the taxpayer **did not need to file a prior year tax return but filed a return anyway**, the taxpayer must enter "Zero" for the original prior year AGI amount. **Do not leave this field blank**; the return will be rejected if the field is left blank for a zero amount.
- If the taxpayer's AGI is negative, the negative amount should be entered.
- If the taxpayer is unsure of his or her original prior year AGI, he or she may call IRS Customer Service at 1-800-829-1040.

## PIN Guidelines (continued)

### How to Use the Self-Select PIN Option in TaxWise®

- Go to the “Main Information Sheet.”
- Scroll to the “Self-Select and Practitioner PIN(s)” section. For ERO PIN, enter “98765.” (This is the designated ERO PIN for volunteer sites and can be set as a default.) **Do not** check the box below it.
- Tab to “Income Tax Return” and place an “X” in the box. (This can be set as a default.)
- After the return is completed and reviewed, return to the “Main Information Sheet.”
- If the taxpayer(s) chooses to use the Self-Select PIN, let the taxpayer(s) enter their PIN. Enter the date and the taxpayer(s) prior year AGI or PIN.

**Removal of Form 8879 from the Print Packets:**  
To eliminate the automatic print of Form 8879 when the Self-Select PIN is used, check with your site coordinator.

**Note:** TaxWise® software users—Do not delete Form 8879 from your TaxWise® Tree. The information contained in this form must be included in the *e-file*.

## Form 8453, Transmittal for an IRS E-file Return

Form 8453 will be used to transmit specific supporting documents that cannot 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

TIP - 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. Then, in TaxWise®, click on the PDF box on the Main Info sheet, the POA, or Sch D. Select the file to attach and click OPEN. Click the Upload button. When the PDF attachment has been successfully uploaded, click Close to finish.