

For calendar year 2024, or fiscal year beginning \_\_\_\_\_, 2024, ending \_\_\_\_\_, 20\_\_\_\_\_.

**2024**

Department of the Treasury  
Internal Revenue Service

**Don't send to the IRS. Keep for your records.**  
**Go to [www.irs.gov/Form8879F](http://www.irs.gov/Form8879F) for the latest information.**

Name of estate or trust \_\_\_\_\_

Employer identification number \_\_\_\_\_

Name and title of fiduciary \_\_\_\_\_

**Part I Tax Return Information (Whole Dollars Only)**

<b>1</b>	Total income (Form 1041, line 9)	<b>1</b>	
<b>2</b>	Income distribution deduction (Form 1041, line 18)	<b>2</b>	
<b>3</b>	Taxable income (Form 1041, line 23)	<b>3</b>	
<b>4</b>	Total tax (Form 1041, line 24)	<b>4</b>	
<b>5</b>	Tax due or overpayment (Form 1041, line 28 or 29)	<b>5</b>	

**Part II Declaration and Signature Authorization of Fiduciary (Be sure to get a copy of the estate's or trust's return)**

Under penalties of perjury, I declare that I am a fiduciary of the above estate or trust and that I have examined a copy of the estate's or trust's 2024 electronic income tax return and accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the estate's or trust's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the estate's or trust's return to the IRS and to receive from the IRS (a) an acknowledgment of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the estate's or trust's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the estate's or trust's electronic income tax return and, if applicable, the estate's or trust's consent to electronic funds withdrawal.

**Fiduciary's PIN: check one box only**

I authorize \_\_\_\_\_ to enter my PIN \_\_\_\_\_ as my signature  
ERO firm name Don't enter all zeros  
on the estate's or trust's 2024 electronically filed income tax return.

As a fiduciary or officer representing the fiduciary of the estate or trust, I will enter my PIN as my signature on the estate's or trust's 2024 electronically filed income tax return.

Signature of  
fiduciary or officer  
representing  
the fiduciary \_\_\_\_\_

Date \_\_\_\_\_

**Part III Certification and Authentication**

**ERO's EFIN/PIN.** Enter your six-digit EFIN followed by your five-digit self-selected PIN.

\_\_\_\_\_  
Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed income tax return for the estate or trust indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 3112, IRS e-file Application and Participation; and Pub. 4164, Modernized e-File (MeF) Guide for Software Developers and Transmitters, Processing Year 2025.

ERO's signature \_\_\_\_\_ Date \_\_\_\_\_

**ERO Must Retain This Form — See Instructions**  
**Don't Submit This Form to the IRS Unless Requested To Do So**

### Future Developments

For the latest information about developments related to Form 8879-F and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form8879F](http://www.irs.gov/Form8879F).

### Purpose of Form

A fiduciary and an ERO use Form 8879-F when the fiduciary wants to use a personal identification number (PIN) to electronically sign an estate’s or trust’s electronic income tax return and, if applicable, consent to electronic funds withdrawal. A fiduciary who doesn’t use Form 8879-F must use Form 8453-FE, U.S. Estate or Trust Declaration for an IRS e-file Return. For more information, see the instructions for Form 8453-FE.

**Don’t send this form to the IRS.** The ERO must retain Form 8879-F.



*Form 8879-F can only be associated with a single Form 1041, U.S. Income Tax Return for Estates and Trusts.*

### ERO Responsibilities

The ERO must:

- Enter the name and employer identification number of the estate or trust at the top of the form;
- Complete Part I using the amounts (zero may be entered when appropriate) from the estate’s or trust’s 2024 income tax return;
- 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 fiduciary’s PIN;
- Give the fiduciary Form 8879-F for completion and review (acceptable delivery methods include hand delivery, U.S. mail, private delivery service, email, Internet website, and fax); and
- Complete Part III, including a signature and date.



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

### Fiduciary Responsibilities

The fiduciary must:

- Verify the accuracy of the estate’s or trust’s prepared income tax return;
- Check the appropriate box in Part II to either authorize the ERO to enter the fiduciary’s PIN or choose to enter it in person;
- Indicate or verify his or her PIN when authorizing the ERO to enter it (the PIN must be five numbers other than all zeros);
- Sign and date Part II; and
- Return the completed Form 8879-F to the ERO. The acceptable delivery methods include hand delivery, U.S. mail, private delivery service, email, Internet website, and fax.

The estate’s or trust’s return will not be transmitted to the IRS until the ERO receives the fiduciary’s signed Form 8879-F.

Fiduciaries can sign the form using a scanned signature.

### Important Notes for EROs

- Don’t send Form 8879-F to the IRS unless requested to do so. Retain the completed Form 8879-F for 3 years from the return due date or IRS received date, whichever is later. Form 8879-F can 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).
- Enter the fiduciary’s PIN on the input screen only if the fiduciary has authorized you to do so.
- Provide the fiduciary with a copy of the signed Form 8879-F upon request.
- Provide the fiduciary with a corrected copy of the Form 8879-F if changes are made to the return (for example, based on the fiduciary’s review).
- EROs can sign the form using a scanned signature. For more information, go to [www.irs.gov/efile](http://www.irs.gov/efile).

**Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The time needed to complete this form will vary depending on individual circumstances. The estimated average time is:

- Recordkeeping** . . . . . 1 hr., 12 min.
- Preparing the form** . . . . . 1 min.

**Comments and suggestions.** We welcome your comments about this publication and suggestions for future editions.

You can send us comments through [www.irs.gov/FormComments](http://www.irs.gov/FormComments). Or, you can write to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224.

Although we can’t respond individually to each comment received, we do appreciate your feedback and will consider your comments and suggestions as we revise our tax forms, instructions, and publications. **Don’t** send tax questions, tax returns, or payments to the above address.