



Note: *The draft you are looking for begins on the next page.*

Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms.** We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

Form **8879-TA**

(December 2025)

Department of the Treasury
Internal Revenue Service**IRS e-file Signature Authorization for Form 4547,
Trump Account Election(s)**ERO must obtain and retain completed Form 8879-TA.
Go to www.irs.gov/Form8879TA for the latest information.

OMB No. 1545-XXXX

Submission Identification Number (SID) _____

Parent, guardian, or other authorized individual's name _____

Social security number _____

Part I Form 4547 Information — Transmitted with Tax Return for Tax Year Ending December 31,

1	First name of Child 1 from Form 4547, line 1(a)(i)	1	
2	First name of Child 2 from Form 4547, line 1(a)(ii)	2	
3	Date of birth of Child 1 from Form 4547, line 3(i)	3	
4	Date of birth of Child 2 from Form 4547, line 3(ii)	4	
5	Pilot Program Contribution Election for Child 1 from Form 4547, line 7(i)	5	<input type="checkbox"/>
6	Pilot Program Contribution Election for Child 2 from Form 4547, line 7(ii)	6	<input type="checkbox"/>

**Part II Parent, Guardian, or Other Authorized Individual's Declaration and Signature Authorization
(Be sure you get and keep a copy of your Form 4547)**

Under penalties of perjury, I declare that I have examined a copy of the Form 4547 I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the information in Part I above is from the Form 4547 with which it is being transmitted to the IRS. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my Form 4547 to the IRS and to receive from the IRS (a) an acknowledgment of receipt or reason for rejection of the transmission, and (b) the reason for any delay in processing the Form 4547. I further acknowledge that the personal identification number (PIN) below is my signature for the Form 4547.

Parent, Guardian, or Other Authorized Individual's PIN: check one box only

☐ I authorize _____ to enter or generate my PIN _____ as my
ERO firm name signature on the Form 4547 I am now authorizing.

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Enter five digits, but
don't enter all zeros

☐ I will enter my PIN as my signature on the Form 4547 I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature _____ Date _____

Practitioner PIN Method Returns Only—continue below**Part III Certification and Authentication — Practitioner PIN Method Only**

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

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Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the electronic Form 4547 I am now authorized to file by the individual indicated above. I confirm that I am submitting this Form 4547 in accordance with the requirements of the Practitioner PIN method and, as applicable, **Pub. 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature _____ Date _____

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

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form 8879-TA and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form8879TA.

Purpose of Form

Form 8879-TA is the declaration document and signature authorization for an e-filed Form 4547 filed by an electronic return originator (ERO) at the same time as the parent, guardian, or other authorized individual's income tax return. Complete Form 8879-TA when the Practitioner PIN method is used or when the individual identified on Part I of Form 4547 authorizes the ERO to enter or generate the individual's personal identification number (PIN) on his or her Form 4547.



Don't send this form to the IRS. The ERO must retain Form 8879-TA.

When and How to Complete

Use this chart to determine when and how to complete Form 8879-TA.

IF the ERO is . . .	THEN . . .
Not using the Practitioner PIN method and the individual identified on Part I of Form 4547 enters his or her own PIN	Don't complete Form 8879-TA.
Not using the Practitioner PIN method and is authorized to enter or generate the PIN of the individual identified on Part I of Form 4547	Complete Form 8879-TA, Parts I and II.
Using the Practitioner PIN method and is authorized to enter or generate the PIN of the individual identified on Part I of Form 4547	Complete Form 8879-TA, Parts I, II, and III.
Using the Practitioner PIN method and the individual identified on Part I of Form 4547 enters his or her own PIN	Complete Form 8879-TA, Parts I, II, and III.

ERO Responsibilities

The ERO must:

1. Enter the name and social security number of the individual identified on Part I of Form 4547 at the top of the form;
2. Complete Part I using the information (boxes may remain unchecked when appropriate) from the individual's Form 4547;

3. Enter or generate, if authorized by the individual, the individual's PIN and enter it in the boxes provided in Part II;

4. 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 individual's PIN;

5. Provide the Form 8879-TA to the individual identified on Part I of Form 4547 by hand delivery, U.S. mail, private delivery service, email, Internet website, or fax; and

6. Enter the 20-digit Submission Identification Number (SID) assigned to the tax return with which Form 4547 was e-filed, or to the Form 9325, Acknowledgement and General Information for Taxpayers Who File Returns Electronically, associated with Form 8879-TA after filing. If Form 9325 is used to provide the SID, it isn't required to be physically attached to Form 8879-TA. However, it must be kept in accordance with the retention requirements described later. See Pub. 4164, Modernized e-File (MeF) Guide for Software Developers and Transmitters, for more details.



You must receive the completed and signed Form 8879-TA from the individual identified on Part I of Form 4547 before the electronic return being filed at the same time as Form 4547 is transmitted (or released for transmission).

For additional information, see Pub. 1345.

Parent, Guardian, or Other Authorized Individual Responsibilities

Parent, guardian, or other authorized individual must:

1. Verify the accuracy of the prepared Form 4547;
2. Check the appropriate box in Part II to authorize the ERO to enter or generate your PIN or to do it yourself;
3. Indicate or verify your PIN when authorizing the ERO to enter or generate it (the PIN must be five digits other than all zeros);
4. Sign and date Form 8879-TA. The parent, guardian, or other authorized individual must sign Form 8879-TA by handwritten signature, or electronic signature if supported by computer software; and
5. Return the completed Form 8879-TA to the ERO by hand delivery, U.S. mail, private delivery service, email, Internet website, or fax.

Your Form 4547 won't be transmitted to the IRS until the ERO receives your signed Form 8879-TA.

Important Notes for EROs

- Don't send Form 8879-TA to the IRS unless requested to do so. Retain the completed Form 8879-TA for 3 years from the return due date or IRS received date, whichever is later. Form 8879-TA may be retained electronically in accordance with the recordkeeping guidelines in Revenue Procedure 97-22, which is on page 9 of Internal Revenue Bulletin 1997-13 at www.irs.gov/pub/irs-irbs/irb97-13.pdf.
- Confirm the identity of the individual identified in Part I of Form 4547 and that they are the taxpayer listed on the return with which the Form 4547 is being transmitted.
- Complete Part III only if you are filing Form 4547 using the Practitioner PIN method. You aren't required to enter the individual identified on Part I of Form 4547's date of birth, prior year adjusted gross income, or PIN in the Authentication Record of the electronically filed return with which Form 4547 is being transmitted.
- If you aren't using the Practitioner PIN method, enter the individual identified on Part I of Form 4547's date of birth and either the adjusted gross income or the PIN, or both, from the individual's prior year originally filed return in the Authentication Record of the individual's electronically filed return with which Form 4547 is being transmitted. **Don't** use an amount from an amended return or a math error correction made by the IRS.
- Enter the individual identified on Part I of Form 4547's PIN on the input screen only if the individual has authorized you to do so.
- The individual identified on Part I of Form 4547 must use a PIN to sign their e-filed Form 4547 transmitted with a tax return by an ERO.
- Provide the individual identified on Part I of Form 4547 with a copy of the signed Form 8879-TA for his or her records upon request.
- Provide the individual identified on Part I of Form 4547 with a corrected copy of Form 8879-TA if changes are made to the return (for example, based on taxpayer review).
- Go to www.irs.gov/efile for the latest information.