

Purpose of Form

Note: This form should be retained by the ERO. Do not send this form to the Virginia Department of Taxation (The Department) or the IRS. ERO can store this form electronically.

Complete form VA-8879 when the Practitioner PIN method is used or when the taxpayer authorizes the electronic return originator (ERO) to enter or generate the taxpayer's personal identification number (PIN) on their electronic individual income tax return.

When and How To Complete

IF the ERO is...	THEN...
Not using the Practitioner PIN method and the taxpayer enters their own PIN	Do not complete Form VA-8879.
Submitting Form VA-8453	Do not complete Form VA-8879.
Using the Practitioner PIN method and is authorized to enter or generate the taxpayer's PIN.	Complete Form VA-8879, Parts I, II and III.
Using the Practitioner's PIN method and the taxpayer enters their PIN.	Complete Form VA-8879, Parts I, II and III.
Not using the Practitioner PIN method and is authorized to enter or generate the taxpayer's PIN.	Complete Form VA-8879, Parts I and II.

ERO Responsibilities

The ERO will:

1. Enter the name(s) and social security number(s) of the taxpayer(s) at the top of the form.
2. Complete Part I using the amount from the taxpayer's 2014 tax return.
3. Enter or generate, if authorized by the taxpayer, the taxpayer'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 taxpayer's PIN.
5. After completing (1) through (4), give the taxpayer Form VA-8879 for completion and review. This can be done in person or by using the U.S. mail, a private delivery service, email, or an internet website.
6. Enter the 20-digit Submission Identification Number (SID) assigned to the tax return after the taxpayer completes Part II. It must be clearly typed or printed in the top left corner. The ERO should enter this number only after the Virginia acknowledgement is received.
7. EROs may sign Part III of the form using the alternative signature methods using a rubber stamp, mechanical device, such as a signature pen, or computer software program. The signature must include either a facsimile of the individual ERO's signature or of the ERO's printed name.

Note: The ERO must receive the completed and signed Form VA-8879 from the taxpayer before the electronic return or request for refund is transmitted (or released for transmission). Do not send this form to the Department.

Taxpayer Responsibilities

Taxpayers have the following responsibilities:

1. Verify the accuracy of the prepared income tax return, including direct deposit information.
2. Check the appropriate box in Part II to authorize the ERO to enter or generate their PIN or choose to do it in person.
3. Indicate or verify their PIN when authorizing the ERO to enter or generate it (the PIN must be five numbers other than all zeros).
4. Sign and date Form VA-8879. Taxpayers may sign Part II of the form using the alternative signature methods using a rubber stamp, mechanical device, such as a signature pen, or computer software program. The signature must include either a facsimile of the taxpayer's signature or of the taxpayer's printed name.
5. Return the completed Form VA-8879 to the ERO by hand delivery, U.S. mail, private delivery service or fax.
6. New federal banking regulations have imposed additional reporting requirements on all electronic banking transactions that directly involve a financial institution outside of the territorial jurisdiction of the United States at any point in the process. These are called International ACH Transactions (IAT) and include both electronic debit (tax payments) and credit (direct deposit of refunds) transactions. At present, the Virginia Department of Taxation (The Department) does not support IAT. 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. If transactions are IAT, the taxpayer should request refunds to be issued by debit card or pay tax dues by paper check attached to Form 760-PMT or by credit card.

Note: The return or request will not be transmitted to the Department until the ERO receives the signed Form VA-8879. Do not send this form to the Department.