

IT-8879S Instructions

Purpose of This Form

Complete Form IT-8879S 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 his electronically filed Indiana S corporation income tax return.

The ERO will:

1. Enter the corporation's name, address, federal identification number, and telephone number where indicated at the top of the form.
2. Enter the ERO's EFIN in Part III.
3. The ERO will then enter its PTIN if the ERO is also the preparer.
4. Enter the ERO's phone number.
5. Keep this form on file.

NOTE: The ERO must receive the completed and signed Form IT-8879S from the taxpayer before the electronic return is transmitted.

Important Notes for the ERO

- Do not send Form IT-8879S to the Indiana Department of Revenue unless requested to do so by a department representative.
- Keep the original IT-8879S, signed by the taxpayer(s), along with any wage or tax statements, forms requiring signatures, or any other documentation that is used to verify Indiana deductions and credits in your files for three years from December 31st of the year the return was signed.
- Provide the taxpayer(s) with a signed copy of the IT-8879S.

IT-8879S Part I Instructions

Line 1: Enter the total net income (loss) from federal S corporation return (IT-20S, Line 1).

Line 2: Enter the total S corporation income, as adjusted (IT-20S, Line 3).

Line 3: Enter the total income tax from Schedule B (IT-20S, Line 12).

Line 4: Enter the total tax (IT-20S, Line 15).

Line 5: Enter the subtotal (IT-20S, Line 23).

Line 6: Enter the total amount due (IT-20S, Line 27).

Line 7: Enter the refund amount (IT-20S, Line 28).

IT-8879S Part II Instructions

An officer of the S corporation must sign the declaration attesting that the S corporation consents to having the ERO submit their return electronically.

IT-8879S Part III Instructions

The ERO must enter its EFIN, PTIN (if also the preparer), and phone number.