



## Purpose of Form

**Note.** This form should be retained by the ERO. **Do not** send this form to the Virginia Department of Taxation (Virginia Tax) or the IRS.

Complete Form VA-8879P when the Practitioner PIN method is used or when the authorized representative authorizes the electronic return originator (ERO) to enter or generate the authorized representative personal identification number (PIN) on the electronic pass-through entity tax return.

## When and How To Complete

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

## ERO Responsibilities

The ERO will:

1. Enter the Pass-Through Entity's name and the federal identification number of the pass-through entity at the top of the form.
2. Complete Part I using the information from the Pass-Through Entity's 2021 tax return.
3. Enter or generate, if authorized by the authorized representative, the authorized representative's e-File PIN 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 authorized representative's e-File PIN.
5. After completing (1) through (4), give the authorized representative Form VA-8879P for completion and review. This can be done in person or by using the US mail, a private delivery service, email, or a website.
6. 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 ERO's signature or of the ERO's printed name.

**Note:** The ERO must receive the completed and signed Form VA-8879P from the taxpayer before the electronic return or request for refund is transmitted (or released for transmission).

## Authorized Representative

Authorized Representatives have the following responsibilities:

1. Verify the accuracy of the prepared pass-through entity tax return.
2. Check the appropriate box in Part II to authorize the ERO to enter or generate their e-File PIN or choose to do it in person.
3. Indicate or verify their e-File PIN when authorizing the ERO to enter or generate it (the e-File PIN must be five numbers other than all zeros).
4. Sign and date Form VA-8879P.
5. Return the completed Form VA-8879P to the ERO by hand delivery, US mail, private delivery service or fax.
6. 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 electronic direct debit (tax payments). At present, Virginia Tax does not support IAT. Taxpayers who instruct Virginia Tax 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.

**Note:** Your return or request will not be transmitted to Virginia Tax until the ERO receives your signed Form VA-8879P. **Do not** send this form to Virginia Tax or the IRS.