



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-EG****E-file Authorization for Forms 709 and 709-NA**

(December 2024)

For calendar year 20

OMB No. 1545-0967

Department of the Treasury
Internal Revenue Service**Do not send to the IRS. Keep for your records.**
Go to www.irs.gov/Form8879EG for the latest information.

Donor's name

Donor's U.S. TIN (if any)

Part I Information (Whole dollars only)

1	Total tax (Form 709, Part 2, line 17)	1	
2	Total tax (Form 709-NA, Part 2, line 12)	2	

Part II Donor Declaration and Signature Authorization. Keep a copy of your gift tax return.

Under penalties of perjury, I declare that I have examined a copy of my electronic gift tax return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of my electronic gift tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send my 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 my 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 my electronic gift tax return and, if applicable, my consent to electronic funds withdrawal.

Donor's PIN: check one box only

- ☐ I authorize _____ to enter my PIN _____ as my signature
ERO firm name do not enter all zeros
on the electronically filed gift tax return.
- ☐ I will enter my PIN as my signature on my electronically filed gift tax return.

Donor's signature _____ Date _____

Part III Certification and Authentication**ERO's EFIN/PIN.** Enter your six-digit EFIN followed by your five-digit self-selected PIN.**do not enter all zeros**

I certify that the above numeric entry is my PIN, which is my signature on the electronically filed gift tax return for the donor indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 3112**, IRS *e-file* Application and Participation.

ERO's signature _____ Date _____

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 950000

Form **8879-EG** (12-2024)

Future Developments

For the latest information about developments related to Form 8879-EG and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form8879EG.

Purpose of Form

A donor and an electronic return originator (ERO) use Form 8879-EG when the donor wants to use a personal identification number (PIN) to electronically sign a gift tax return and, if applicable, consent to electronic funds withdrawal. Form 8879-EG is used for electronic signature authorizations for Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return; or Form 709-NA, United States (and Generation-Skipping Transfer) Tax Return of Nonresident Not a Citizen of the United States. A donor who does not use Form 8879-EG must use Form 8453-EG, *E-file Declaration for Forms 709 and 709-NA*, for an IRS *e-file* return. For more information, see the instructions for Form 8453-EG.

Do not send this form to the IRS. The ERO must retain Form 8879-EG.

ERO Responsibilities

The ERO will:

- Enter the name and taxpayer identification number of the donor at the top of the form;
- Complete Part I using the amount (zero may be entered when appropriate) from the donor's gift 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 donor's PIN;
- Give the donor Form 8879-EG 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.



The ERO must receive the completed and signed Form 8879-EG from the donor before the electronic return is transmitted (or released for transmission).

Donor Responsibilities

The donor will:

- Verify the accuracy of the donor's gift tax return;
- Check the appropriate box in Part II to either authorize the ERO to enter the donor's PIN or to choose to enter it in person;
- Indicate or verify their PIN when authorizing the ERO to enter it (the PIN must be *five* digits other than all zeros);
- Sign and date in Part II; and
- Return the completed Form 8879-EG to the ERO. The acceptable delivery methods include hand delivery, U.S. mail, private delivery service, email, Internet website, and fax.

The donor's return will not be transmitted to the IRS until the ERO receives the donor's signed Form 8879-EG.

Important Notes for EROs

- Do not send Form 8879-EG to the IRS unless requested to do so. Retain the completed Form 8879-EG for 3 years from the return due date or IRS received date, whichever is later. Form 8879-EG 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.
- Enter the donor's U.S. TIN on the input screen only if the donor has authorized you to do so.
- Provide the donor with a copy of the signed Form 8879-EG upon request.

- Provide the donor with a corrected copy of Form 8879-EG if changes are made to the return (for example, based on the donor's review).

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 burden for taxpayers filing this form is approved under OMB control number 1545-0967 and is included in the estimates shown in the instructions for their gift tax return.

Comments. You can send us comments through www.irs.gov/FormComments. You can also send your comments to: Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **Do not** send the form to this address. Instead, keep it for your records.