

Part IV. Declaration of Taxpayer

Under penalties of perjury, I declare that I am an officer of the corporation/partnership/fiduciary listed above and the amounts in Part I agree with the amounts on the corresponding lines of the electronic portion of the corporation's/partnership's/fiduciary's 2025 Indiana income tax returns. To the best of my knowledge and belief, this 2025 return is true, correct, and complete. I consent to my electronic return originator (ERO) sending my return, this declaration, and accompanying schedule and statements to the Indiana Department of Revenue (DOR). I also consent to DOR sending my ERO and/or transmitter an acknowledgement of receipt of transmission and an indication of whether or not my return is accepted and, if rejected, the reason(s) for the rejection. If the processing of my return or refund is delayed, I authorize DOR to disclose to my ERO and/or transmitter the reason(s) for the delay of when the refund was sent.

In addition, by using a computer system and software to prepare and transmit my return electronically, I consent to the disclosure to DOR of all information pertaining to my use of the system and software and to the transmission of my tax return electronically.

Officer's signature ► _____ Title _____ Date _____

Part V. Declaration of ERO/Preparer/Transmitter

I confirm that I am submitting this return in accordance with the IRS and Indiana Department of Revenue electronic filing programs.

ERO's EFIN _____ PTIN (if preparer) _____ Phone _____

ERO's Signature ► _____

ERO Must Retain This Form - See instructions. Do Not Submit this form to DOR unless requested to do so.

Do Not
Mail
This Form
To DOR

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IT-8879C, Declaration of Electronic Filing

Purpose of This Form

Complete Form IT-8879C 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 electronically filed Indiana corporation/partnership income tax return.

The ERO will:

1. Enter the corporation's/partnership's/fiduciary's name, address, federal identification number, and telephone number where indicated at the top of the form.
2. Enter the ERO's Electronic Filing Identification Number (EFIN) in Part IV.
3. The ERO will then enter its preparer tax identification number (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-8879C from the taxpayer before the electronic return is transmitted.

Important Notes for the ERO

- Do not send Form IT-8879C to DOR unless requested to do so by a DOR representative.
- Keep the original IT-8879C, 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 Dec. 31 of the year the return was signed.
- Provide the taxpayer(s) with a signed copy of the IT-8879C.

IT-8879C Part I, Part II, and Part III Instructions

- Line 1: Total net income (loss) from Form IT-20S/IT-65/IT-20/IT-41, line 1
- Line 2: Total income as adjusted (Form IT-20S/IT-65, line 3; Form IT-20, line 21; Form IT-41, line 9)
- Line 3: IT-20S ONLY: Total income tax from Schedule B (IT-20S, line 13)
- Line 4: Total tax (Form IT-20S, line 17; Form IT-65, line 7; Form IT-20, line 23; Form IT-41, line 12)
- Line 5: Subtotal (Form IT-20S, line 24; Form IT-65, line 14; Form IT-20, line 41; Form IT-41, line 15)
- Line 6: Total amount due (Form IT-20S, line 27; Form IT-65, line 17; Form IT-20, line 45; Form IT-41, line 19)
- Line 7: Overpayment/Refund (Form IT-20S, line 28; Form IT-65, line 18; Form IT-20, line 46; Form IT-41, line 20)
- Line 8: Estimated Payments; indicate the Amount and Date of Withdrawal for each Estimated Payment.
- Line 9: Type of Electronic Settlement; indicate Direct Deposit of Refund or Direct Debit of Amount Owed.

IT-8879C Part IV Instructions

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

IT-8879C Part V Instructions

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