NJ-8879

Department of the Treasury
Division of Revenue

NJ *e-file* Signature Authorization

Do not send to New Jersey. Keep for your records.
See instructions.

2021

Taxpayer's name	Social security number
Spouse's name	Spouse's social security number

Part I — Tax Return Information—Tax Year Ending December 31, 2021 (Whole Dollars Only)

1 New Jersey Taxable income (Form NJ-1040, line 40) (Form NJ-1040NR, Line 38)	**1**	
2 Total tax (Form NJ-1040, line 53) (Form NJ-1040NR, Line 47)	**2**	
3 New Jersey income tax withheld (Form NJ-1040, line 54) (Form NJ-1040NR, Line 48)	**3**	
4 Refund (Form NJ-1040, line 76) (Form NJ-1040NR, Line 59)	**4**	
5 Amount you owe (Form NJ-1040, line 75) (Form NJ-1040NR, Line 55)	**5**	

Part II — Declaration and Signature Authorization of Taxpayer

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2021, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of my electronic income tax return. I acknowledge that I have read the Consent to Disclosure and, if applicable, Electronic Funds Withdrawal Consent included on the copy of my electronic income tax return and I agree to the provisions contained therein. I have selected a personal identification number (PIN) as my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

☐ I authorize _____ to enter my PIN ☐☐☐☐☐ as my signature
ERO firm name   **do not enter all zeros**
on my tax year 2021 electronically filed income tax return.

☐ I will enter my PIN as my signature on my tax year 2021 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ◆ _____ Date ◆ _____

Spouse's PIN: check one box only

☐ I authorize _____ to enter my PIN ☐☐☐☐☐ as my signature
ERO firm name   **do not enter all zeros**
on my tax year 2021 electronically filed income tax return.

☐ I will enter my PIN as my signature on my tax year 2021 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ◆ _____ Date ◆ _____

Practitioner PIN Method Returns Only—continue below

Part III — Certification and Authentication—Practitioner PIN Method

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 tax year 2021 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method.

ERO's signature ◆ _____ Date ◆ _____

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

Form **NJ-8879** (2021)

Purpose of Form

Form NJ-8879 must be completed by the taxpayer and the electronic return originator (ERO) and retained by the ERO if:

● The taxpayer wants to authorize the ERO to enter the taxpayer's personal identification number (PIN) as the taxpayer's signature on the electronic income tax return.

● The ERO is filing the return using the Practitioner PIN method even if the taxpayer(s) signs the return with his or her own PIN. The ERO must complete Part III.

   Do not complete Form NJ-8879 if **both** of the following apply:

● The ERO does not use the Practitioner PIN method, and

● The taxpayer (both taxpayers if filing a joint return) signs the return by entering his or her own PIN.

ERO Responsibilities

An ERO must provide Form NJ-8879 to a taxpayer who wishes to authorize the ERO to enter his or her PIN as the taxpayer's signature. At the top of the form, enter the name(s) and social security number(s) of the taxpayer(s).

In Part II, if the taxpayer is authorizing the ERO to enter his or her PIN, enter the ERO firm name on the authorization line, not the name of the individual preparing the return.

   An ERO must provide Form NJ-8879 for the taxpayer's review. This can be done in person or by sending Form NJ-8879 to the taxpayer using the U.S. mail, a private delivery service, e-mail, or an Internet web site.

Form NJ-8879 must be completed and signed before submission of the electronic return.

Taxpayer Responsibilities

Taxpayers have the following responsibilities: **(a)** to verify the accuracy of the prepared income tax return, **(b)** to check the appropriate box in Part I to authorize the ERO to enter their PIN or

to do it themselves, **(c)** to indicate or verify their self-select PIN when authorizing the ERO to enter it (the PIN must be *five* numbers other than all zeros), **(d)** to sign and date Form NJ-8879, and **(e)** to return the completed Form NJ-8879 to the ERO by hand delivery, US mail, private delivery service, or fax.

Important Notes for EROs

● Retain the completed Form NJ-8879 for 3 years from the return due date **Do not send the NJ-8879 to New Jersey or to the IRS.**

● Confirm the identity of the taxpayer(s).

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● Complete Part II only if you are filing the return using the Practitioner PIN method. You are not required to enter the taxpayer's date of birth and prior year adjusted gross income for the Authentication Record of the electronically filed return.

● Enter the taxpayer's self-selected PIN(s) on the input screen only if the taxpayer has authorized you to do so. If married filing jointly, it is acceptable for one spouse to authorize you to enter his or her self-selected PIN, and for the other spouse to enter his or her own PIN directly on the input screen. It is not acceptable for a taxpayer to select or enter the PIN of an absent spouse.

   ● A PIN signature replaces **Form NJ-8453.**

However, do not use a PIN signature if you must use Form NJ-8453 to send attachments to New Jersey.

● Provide the taxpayer with a copy of the signed NJ 8879 upon request.

● Provide the taxpayer with a corrected copy of the NJ 8879 if changes are made to the return (for example, based on taxpayer review).

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Privacy Act and Paperwork Reduction Act Notice. We ask for this information to carry out the Internal Revenue laws of the United States. Section 6061(a) of the Internal Revenue Code requires taxpayers to sign their tax returns. Section 6061(b) permits the IRS to accept electronic signatures under certain circumstances. Section 6109 requires you to provide your social security number. This form is used to permit you to self select a personal identification number (PIN) as your signature which will be your electronic signature for your individual income tax return, and for you to authorize an electronic return originator (ERO) to enter the PIN on your behalf. You are not required to authorize your ERO to enter your PIN on your behalf; you may personally enter your PIN at the time of transmission or complete Form 8453. Routine uses of this information include giving it to the Department of Justice for use in civil and criminal litigation, and to cities, states, and the District of Columbia for use in administering their tax laws. We may also disclose this information to Federal and state agencies to enforce Federal nontax criminal laws and to combat terrorism. Providing false or fraudulent information may subject you to penalties.

   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 average time is:

Learning about the law or the form _ _ _ _ _ _ _ _ _ _ _ _ _8 min.
Preparing the form _ _ _ _ _ _ _ _15 min. If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can e-mail us through the IRS Internet Home Page (www.irs.gov/help/email2.html) or write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the form to this address. Instead, keep it for your records.