

PENNSYLVANIA e-file SIGNATURE AUTHORIZATION FOR CORPORATE TAX REPORT RCT-101



See instructions.

For calendar year 2012 or tax year beginning _____, 2012, ending _____, 20____.

2012

Name of Corporation

Employer Identification Number

Corporation Address

City

State

ZIP

Revenue ID Number

PART I TAX REPORT INFORMATION (Whole dollars only.)

- | | | |
|---|----|--|
| 1. Total Book Income (Form RCT-101, Section A, Line 2) | 1. | |
| 2. Capital Stock/Foreign Franchise Tax (Form RCT-101, Section A, Line 18) | 2. | |
| 3. Income or Loss from Federal Return on a Separate Company Basis (Form RCT-101, Section C, Line 1) | 3. | |
| 4. PA Taxable Income or Loss (Form RCT-101, Section C, Line 12) | 4. | |
| 5. Corporate Net Income Tax (Form RCT-101, Section C, Line 13) | 5. | |

PART II DECLARATION AND SIGNATURE AUTHORIZATION OF OFFICER (Keep a copy of the corporation's tax report.)

Under penalties of perjury, I declare I am an officer of the above-named corporation and I examined a copy of the corporation's 2012 electronic tax report, accompanying schedules and statements, and to the best of my knowledge and belief they are true, correct and complete. I further declare the amounts in Part I above are the amounts shown on the copy of the corporation's electronic tax report. I consent to allow my electronic return originator (ERO) and/or transmitter to send the corporation's report to the PA Department of Revenue and receive from the PA Department of Revenue an acknowledgement of receipt or reason for rejection of the transmission. If applicable, I authorize the PA Department of Revenue and its designated financial institution to initiate an electronic funds withdrawal entry to the financial institution account indicated in the tax preparation software for payment of the corporation's state taxes owed on this report, and I authorize the financial institution to debit the entry to this account. To revoke a payment, I must contact the PA Department of Revenue no later than two business days prior to the payment date by calling 717-783-6277. 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 selected a federal self-select PIN as my signature for the corporation's electronic tax report and, if applicable, the corporation's consent to electronic funds withdrawal.

Officer's Federal Self-Select PIN (check one box only):

- ☐ I authorize _____ to enter my federal self-select PIN _____ as my signature on the corporation's electronically filed tax report.
ERO firm name Do not enter all zeros.

☐ As an officer of the corporation, I will enter my federal self-select PIN as my signature on the corporation's electronically filed tax report.

Officer's Signature

Date _____

Title

Social Security number

Address

City

State

ZIP

PART III CERTIFICATION AND AUTHENTICATION

ERO's EFIN/PIN (Enter your six-digit EFIN followed by your five-digit federal self-select PIN.):

[illegible]

Do not enter all zeros.

As a participant in the Practitioner PIN Program, I certify the above numeric entry is my federal self-select PIN, which is my signature on the tax year 2012 electronically filed corporate tax report for the taxpayer(s) indicated above. I confirm I am participating in the Practitioner PIN Program in accordance with the requirements established for this program.

ERO's Signature ▶ Date ▶

ERO must retain this form and the supporting documents for three years.

DO NOT SUBMIT THIS FORM TO THE PA DEPARTMENT OF REVENUE UNLESS REQUESTED TO DO SO.

PURPOSE OF FORM

A corporate officer and an electronic return originator (ERO) use the PA-8879-C when the corporate officer wants to use a federal self-select PIN to electronically sign a corporation's electronic tax report and, if applicable, consent to electronic funds withdrawal. A corporate officer who does not use the PA-8879-C must use the PA-8453-C, PA Corporation Tax Declaration for a State *e-file* Report. You do not need to complete and retain both forms. For more information, see the instructions for the PA-8453-C.

**Do not send this form to the
PA Department of Revenue**

The ERO must retain Form PA-8879-C.

ERO's RESPONSIBILITIES

The ERO must:

- Enter the name, Employer Identification Number, address and Revenue ID Number of the corporation at the top of the form.
- Complete Part I using the amounts from the corporation's 2012 tax report (zeros may be entered when appropriate).
- Enter on the authorization line in Part II, the ERO firm name (not the name of the individual preparing the report) if the ERO is authorized to enter the officer's federal self-select PIN.
- Give the officer Form PA-8879-C for completion and review.
- Complete Part III, including signature and date.
- Mail the original PA-8879-C to the PA Department of Revenue when new corporate officer information is received.

NOTE: The ERO must receive the completed and signed PA-8879-C from the officer before the electronic report is transmitted or released for transmission.

OFFICER RESPONSIBILITIES

The corporate officer must:

- Verify the accuracy of the corporation's prepared tax report.
- Check the appropriate box in Part II to authorize the ERO to enter the officer's federal self-select PIN or to choose to enter it in person.
- Indicate or verify the officer's federal self-select PIN when authorizing the ERO to enter it (the PIN must be five numbers other than all zeros).
- Complete, sign, date and enter the officer's title in Part II.
- Return the completed PA-8879-C to the ERO.

IMPORTANT NOTES FOR ERO's

- **Do not send Form PA-8879-C to the PA Department of Revenue unless requested to do so.** Retain the completed PA-8879-C for three years from the report due date or the date the report was filed electronically, whichever is later.
- Enter the corporate officer's federal self-select PIN on the input screen only when authorized to do so by the corporate officer.
- Provide the officer with a copy of the signed PA-8879-C upon request.
- Provide the officer with a corrected copy of the PA-8879-C if changes are made to the report.
- The corporation's report will not be transmitted to the PA Department of Revenue until the ERO receives the officer's completed and signed PA-8879-C.

ELECTRONIC SIGNATURE SPECIFICATIONS

Below, find the Perjury Statement, Consent to Disclosure and Electronic Funds Withdrawal Consent used to develop jurat language statements for electronic filing tax preparation software where the practitioner federal self-select PIN method is selected. The software must provide the capability to incorporate these elements into the appropriate text for presentation to a taxpayer for his or her review.

PERJURY STATEMENT

Under penalties of perjury, I declare I am an officer of the above-named corporation; I have examined a copy of the corporation's 2012 electronic PA Corporate Tax Report (RCT-101), accompanying schedules and statements; and to the best of my knowledge and belief they are true, correct and complete.

CONSENT TO DISCLOSURE

I consent to allow my electronic return originator (ERO) or transmitter to send the corporation's return/report to the Internal Revenue Service (IRS) and subsequently by the IRS to the PA Department of Revenue.

ELECTRONIC FUNDS WITHDRAWAL CONSENT

I authorize the PA Department of Revenue and its designated financial institution to initiate an electronic funds withdrawal entry to my financial institution account designated in the electronic payment portion of my 2012 PA Corporate Tax Report for payment of my Pennsylvania taxes owed; and my financial institution to debit the entry to my account. I also authorize the financial institutions involved in the processing of my electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to my payment. I can revoke this authorization by notifying the PA Department of Revenue no later than two business days prior to the payment date. I understand notification must be made by calling 717-783-6277.

OFFICER'S SIGNATURE

I am signing this tax return/report and Electronic Funds Withdrawal Consent, if applicable, by entering my federal self select PIN below.

Officer's PIN: _ _ _ _ _

Date: _____

ERO DECLARATION

I declare the information in this electronic tax return/report is the information furnished to me by the corporation. If the corporation furnished me a completed tax return/report, I declare that the information contained in this electronic tax return/report is identical to that contained in the return/report provided by the corporation. If the furnished return/report was signed by a paid preparer, I declare I entered the paid preparer's identifying information in the appropriate portion of this electronic return/report. If I am the paid preparer, under the penalties of perjury, I declare I examined this electronic return/report, and to the best of my knowledge and belief it is true, correct and complete.

ERO SIGNATURE

I am signing this tax return/report by entering my federal self select PIN below.

ERO's PIN: _ _ _ _ _ and _ _ _ _ _
(EFIN) (PIN)