

**DO NOT SEND THIS VA-8879 TO THE VIRGINIA DEPARTMENT OF TAXATION OR THE IRS.
 IT MUST BE MAINTAINED IN YOUR FILES!**

Virginia Submission Identification Number (SID)

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Your Name	B Your Social Security Number	
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Spouse's Name	A Spouse's Social Security Number	
	- -	
Part I Tax Return Information	A Spouse	B Yourself
1. Federal Adjusted Gross Income (Form 760CG, Line 1; 760PY, Line 1, columns A & B; Form 763, Line 1)		
2. Virginia Adjusted Gross Income (Form 760CG, Line 9; 760PY, Line 10, columns A & B; Form 763, Line 9)		
3. Taxable Income (Form 760CG, Line 15; 760PY, Line 16, columns A & B; Form 763, Line 17)		
4. Virginia Income Tax (Form 760CG, Line 18; 760PY, Line 17, columns A & B; Form 763 Line 18)		
5. Withholding (Form 760CG, Line 19a & 19b; 760PY, Lines 19a & 19b; Form 763, Lines 19a & 19b)		
6. Amount you Owe (Form 760CG, Line 35; Form 760PY, Line 35; Form 763, Line 35)		
7. Refund (Form 760CG, Line 36; 760PY, Line 36; Form 763, Line 36)		

Part II Declaration of Taxpayer and Signature Authorization

Under penalties of perjury, I declare that I have examined a copy of my individual income tax return and accompanying schedules and statements for the year ending December 31, 2025, and to the best of my knowledge and belief, it is true, correct and complete. I further declare that the information I provided to my Electronic Return Originator (ERO), Transmitter, or Intermediate Service Provider (including my name, address and social security number or individual tax identification number) and the amount shown in Part I above agree with the information and amounts shown on the corresponding lines of my electronic income tax return. If I am filing a balance due return, I understand that if the Virginia Department of Taxation (Virginia Tax) does not receive full and timely payment of my tax liability, I remain liable for the tax liability and all applicable interest and penalties. I authorize my ERO, Transmitter or Intermediate Service Provider to transmit my complete return to Virginia Tax. I have selected a personal identification number (PIN) as my signature for my electronic income tax return and, if applicable, the direct deposit of my refund or direct debit of my tax due. In choosing either direct deposit or direct debit, I certify that the transaction does not directly involve a financial institution outside of the territorial jurisdiction of the United States at any point in the process. Taxpayers may sign the form using a rubber stamp, mechanical device, such as a signature pen, or computer software program.

Taxpayer's e-File PIN: check one box only

☐ I authorize the ERO named below to enter my e-File PIN

 as my signature on my 2025 e-filed Virginia individual income tax return.
 Do not enter all zeros

ERO Firm Name

☐ I will enter my e-File PIN as my signature on my 2025 e-filed Virginia individual income tax return. Check this box only if you are entering your own e-File PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your Signature _____ Date _____

Spouse's e-File PIN: check one box only

☐ I authorize the ERO named below to enter my e-File PIN

 as my signature on my 2025 e-filed Virginia individual income tax return.
 Do not enter all zeros

_ ERO Firm Name

☐ I will enter my e-File PIN as my signature on my 2025 e-filed Virginia individual income tax return. Check this box only if you are entering your own e-File PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's Signature _____ Date _____

Part III Certification and Authentication – Practitioner PIN Method Only

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 ERO EFIN/PIN, which is my signature for the 2025 Virginia individual 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 and Virginia's publication Handbook for Electronic Filers of Individual Income Tax Returns (Tax Year 2025). EROs may sign the form using a rubber stamp, mechanical device, such as a signature pen, or computer software program.

ERO's Signature _____ Date _____

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. ERO can store this form electronically.

Complete form VA-8879 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 electronic individual income tax return.

When and How To Complete

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

ERO Responsibilities

The ERO will:

1. Enter the name(s) and social security number(s) of the taxpayer(s) at the top of the form.
2. Complete Part I using the amount from the taxpayer's 2025 tax return.
3. Enter or generate, if authorized by the taxpayer, the taxpayer's PIN and enter it 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 taxpayer's e-File PIN.
5. After completing (1) through (4), give the taxpayer Form VA-8879 for completion and review. This can be done in person or by using the U.S. mail, a private delivery service, email, or an internet website.
6. Enter the 20-digit Submission Identification Number (SID) assigned to the tax return after the taxpayer completes Part II. It must be clearly typed or printed in the top left corner. The ERO should enter this number only after the Virginia acknowledgement is received.
7. 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 Individual ERO's signature or of the ERO's printed name.

Note: The ERO must receive the completed and signed Form VA-8879 from the taxpayer before the electronic return or request for refund is transmitted (or released for transmission). Do not send this form to Virginia Tax.

Taxpayer Responsibilities

Taxpayers have the following responsibilities:

1. Verify the accuracy of the prepared income tax return, including direct deposit information.
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-8879. Taxpayers may sign Part II 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 taxpayer's signature or of the taxpayer's printed name.
5. Return the completed Form VA-8879 to the ERO by hand delivery, U.S. 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 both electronic debit (tax payments) and credit (direct deposit of refunds) transactions. 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. If transactions are IAT, the taxpayer should request refunds to be issued by check or pay tax dues by paper check attached to Form 760-PMT or by credit card.

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