

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

Fiduciary Name	Federal ID Number
<b>Part I Tax Return Information</b>	
1. Federal Taxable Income (Form 770, Page 1, Line 1)	1.
2. Virginia Taxable Income (Form 770, Page 1, Line 3)	2.
3. Income tax (Form 770, Page 1, Line 4)	3.
4. Total payments and credits (Form 770, Page 1, Line 5)	4.
5. Total due (Form 770, Page 1, Line 6)	5.
6. Amount to be refunded (Form 770, Page 1, Line 9)	6.
<b>Part II Declaration and Signature Authorization of Fiduciary / Officer Representing Fiduciary</b>	
<p>Under penalties of perjury, I declare to be the officer of the above fiduciary and that I have examined a copy of the fiduciary's 2025 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct and complete. I further declare that the information provided to my Electronic Return Originator (ERO), Transmitter, or Intermediate Service Provider including the amounts shown in Part I above agrees with the information and amounts shown on the corresponding lines of the fiduciary electronic income tax return. If filing a balance due return, I authorize the Virginia Department of Taxation (Virginia Tax) and its designated Financial Agent to initiate an ACH electronic funds withdrawal entry to the financial institution account indicated on the 2024 Virginia income tax return for payment of state taxes owed on this return. 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 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.</p> <p>I understand that if Virginia Tax does not receive full and timely payment of the tax liability, the fiduciary will remain liable for the tax liability and all applicable interest and penalties. I authorize my ERO, Transmitter or Intermediate Service Provider to transmit the complete return to Virginia Tax. I have selected a personal identification number (PIN) as my signature for the fiduciary's electronic income tax return.</p>	
<p><b>Officer's e-File PIN: check one box only</b></p> <p><input type="checkbox"/> I authorize the ERO named below to enter my e-File PIN <span style="border: 1px solid black; display: inline-block; width: 40px; height: 20px; vertical-align: middle;"></span> as my signature on the fiduciary's 2025 electronic Virginia fiduciary income tax return.</p> <p style="text-align: center;"><b>Do not enter all zeros</b></p> <p style="text-align: center;">_____</p> <p style="text-align: center;"><b>ERO Firm Name</b></p> <p><input type="checkbox"/> I will enter my e-File PIN as my signature on the fiduciary's 2025 electronic Virginia fiduciary income tax return. Check this box only if you are entering your own e-File PIN and the return is filed using the Practitioner PIN method. The ERO must complete Part III below.</p> <p>Your Signature _____ Date _____</p>	
<b>Part III Certification and Authentication</b>	
<p><b>ERO's EFIN/PIN:</b> Enter your six digit EFIN followed by your five digit self-selected PIN. <span style="border: 1px solid black; display: inline-block; width: 120px; height: 20px; vertical-align: middle;"></span></p> <p style="text-align: center;"><b>Do not enter all zeros</b></p> <p>I certify that the above numeric entry is my ERO EFIN/PIN, which is my signature for the 2025 Virginia fiduciary income tax return for the fiduciary indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and have followed all other requirements as specified by Virginia Tax. EROs may sign the form using a rubber stamp, mechanical device, such as a signature pen, or computer software program.</p> <p>ERO's Signature _____ Date _____</p>	

## 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.

Complete Form VA-8879F when the Practitioner PIN method is used or when the fiduciary officer authorizes the electronic return originator (ERO) to enter or generate the fiduciary officer's e-File personal identification number (PIN) on the electronic fiduciary income tax return.

## When and How To Complete

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

## ERO Responsibilities

The ERO will:

1. Enter the fiduciary name and the federal identification number of the fiduciary at the top of the form.
2. Complete Part I using the amount from the fiduciary 2025 tax return.
3. Enter or generate, if authorized by the fiduciary officer, the officer's e-File PIN 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 officer's e-File PIN.
5. After completing (1) through (4), give the officer Form VA-8879F 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. 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 ERO's signature or of the ERO's printed name.

**Note:** The ERO must receive the completed and signed Form VA-8879F from the fiduciary officer before the electronic return or request for refund is transmitted (or released for transmission).

## Officer Responsibilities

Officers have the following responsibilities:

1. Verify the accuracy of the prepared fiduciary income tax return.
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-8879F.
5. Return the completed Form VA-8879F 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 electronic direct debit (tax payments). 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.

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