

**Virginia Pass-Through Entity Return of Income and  
Return of Nonresident Withholding Tax e-file Signature  
Authorization**

**Tax Year  
2025**

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

<b>Entity Name</b>	<b>Federal ID Number</b>
<b>Part I Number and Types of Owners (if filing PTE)</b>	
a. The total number of owners	a.
b. The total number of nonresident owners	b.
c. Total amount withheld for nonresident owners (Total of Line e from all Schedules VK-1)	c.
d. If the entity is exempt from withholding, enter the exemption code	d.
<b>Number and Types of Direct Owners (if filing PTET)</b>	
a. Number of eligible individual and fiduciary nonresident owners	a.
b. Number of eligible individual and fiduciary resident owners	b.
c. Number of ineligible owners	c.
d. Number of nonresident corporate owners for which the PTE is required to make withholding payments	d.
<b>Part II Declaration and Signature Authorization of Authorized Representative</b>	
<p>Under penalties of perjury, I, the undersigned owner and authorized representative of the pass-through entity for which this return is made, declare under the penalties provided by law that this return (including any accompanying schedules, statements and attachments) has been examined by me and is, to the best of my knowledge and belief, a true, correct, and complete return, made in good faith, for the taxable year stated, pursuant to the tax laws of the Commonwealth of Virginia. A preparer other than the authorized representative declares the same, and such declaration is based on all information of which he or she has any knowledge. 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 pass-through entity electronic tax return</p>	
<p><b>Officer's e-File PIN: check one box only</b></p> <p>I authorize the ERO named below to enter my e-File Pin <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> as my signature on the pass-through entity's 2025 electronic pass-through entity tax return. <b>Do not enter all zeros</b></p> <p style="text-align: center;">_____ <b>ERO Firm Name</b></p> <p>I will enter my e-File PIN as my signature on the pass-through entity's 2025 electronic Virginia pass-through entity 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. <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></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 pass-through entity return for the pass-through entity 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 the Virginia Department of Taxation. 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-8879P when the Practitioner PIN method is used or when the authorized representative authorizes the electronic return originator (ERO) to enter or generate the authorized representative personal identification number (PIN) on the electronic pass-through entity tax return.

## When and How To Complete

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

## ERO Responsibilities

The ERO will:

1. Enter the Pass-Through Entity's name and the federal identification number of the pass-through entity at the top of the form.
2. Complete Part I using the information from the Pass-Through Entity's 2025 tax return.
3. Enter or generate, if authorized by the authorized representative, the authorized representative'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 authorized representative's e-File PIN.
5. After completing (1) through (4), give the authorized representative Form VA-8879P for completion and review. This can be done in person or by using the US mail, a private delivery service, email, or a 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-8879P from the taxpayer before the electronic return or request for refund is transmitted (or released for transmission).

## Authorized Representative

Authorized Representatives have the following responsibilities:

1. Verify the accuracy of the prepared pass-through entity 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-8879P.
5. Return the completed Form VA-8879P to the ERO by hand delivery, US 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-8879P. **Do not** send this form to Virginia Tax or the IRS.