



Instead of filing Form 8453-EO, an organization officer filing an exempt organization's return through an electronic return originator (ERO) can sign the return using a personal identification number (PIN).

For details, see Form 8879-EO, IRS e-file Signature Authorization for an Exempt Organization.

Purpose of Form

Use Form 8453-EO to:

- Authenticate the electronic Form 990, Return of Organization Exempt From Income Tax; Form 990-EZ, Short Form Return of Organization Exempt From Income Tax; Form 990-PF, Return of Private Foundation; Form 1120-POL, U.S. Income Tax Return for Certain Political Organizations; or Form 8868, Application for Extension of Time To File an Exempt Organization Return;
- Authorize the electronic return originator (ERO), if any, to transmit via a third-party transmitter;
- Authorize the intermediate service provider (ISP) to transmit via a third-party transmitter if you are filing online (not using an ERO); and
- Authorize an electronic funds withdrawal for payment of federal taxes owed (Form 990-PF, Form 1120-POL, or Form 8868 with payment).

Who Must File

If you are filing a 2007 Form 990, Form 990-EZ, Form 990-PF, Form 1120-POL, or Form 8868 with payment through an ISP and/or transmitter and you are not using an ERO, you must file Form 8453-EO with your electronically filed return. An ERO can use either Form 8453-EO or Form 8879-EO to obtain authorization to file an organization's Form 990, Form 990-EZ, Form 990-PF, or Form 1120-POL, or to file a Form 8868 with payment.

When To File

Form 990, Form 990-EZ, and Form 990-PF. File Form 990, Form 990-EZ, or Form 990-PF by the 15th day of the 5th month after the organization's accounting period ends. If the regular due date falls on a Saturday, Sunday, or legal holiday, the organization may file on the next business day. The Form 8453-EO must be filed with the electronically filed Form 990, Form 990-EZ, or Form 990-PF.

Form 1120-POL. File Form 1120-POL by the 15th day of the 3rd month after the organization's accounting period ends. If the regular due date falls on a Saturday, Sunday, or legal holiday, the organization may file on the next business day. The Form 8453-EO must be filed with the electronically filed Form 1120-POL.

Form 8868. Generally, file Form 8868 by the due date of the return for which you are requesting an extension. The Form 8453-EO must be filed with the electronically filed Form 8868.

How To File

File Form 8453-EO with the organization's electronically filed return. Use a scanner to create a PDF file of the completed form. Your tax preparation software will allow you to transmit this PDF file with the return.

Part II. Declaration of Officer

If a Form 1120-POL or Form 8868 filer chooses to pay the tax due by electronic funds withdrawal (direct debit), check the box. Otherwise, leave the box blank.

If the officer checks the box when filing Form 990-PF, Form 1120-POL, or Form 8868 with payment, the officer must ensure that the following information relating to the financial institution account is provided in the tax preparation software.

- Routing number,
- Account number,
- Type of account (checking or savings),
- Debit amount, and

- Debit date (date the organization wants the debit to occur).

An electronically transmitted return will not be considered complete (and therefore not considered filed) unless either:

- Form 8453-EO is signed by an organization officer, scanned into a PDF file, and transmitted with the return, or
- The return is filed through an ERO and Form 8879-EO is used to select a personal identification number (PIN) that is used to electronically sign the return.

The officer's signature allows the IRS to disclose to the ISP, ERO, and/or transmitter:

- An acknowledgment that the IRS has accepted the organization's electronically filed return,
- The reason(s) for a delay in processing the return or refund, and
- If a refund offset may occur.

The declaration of officer must be signed and dated by:

- The president, vice president, treasurer, assistant treasurer, chief accounting officer, or
- Any other organization officer authorized to sign the organization's return.

If this return contains instructions to the IRS to provide a copy(ies) of the return to a state agency(ies) regulating charities as part of the IRS Fed/State program, the checkbox in Part II **must** be checked.

Part III. Declaration of Electronic Return Originator (ERO) and Paid Preparer

Note. If the return is filed online through an ISP and/or transmitter (not using an ERO), do not complete the *ERO's Use Only* section in Part III.

If the organization's return is filed through an ERO, the IRS requires the ERO's signature. A paid preparer, if any, must sign Form 8453-EO in the space for *Paid Preparer's Use Only*. But if the paid preparer is also the ERO, do not complete the paid preparer's section. Instead, check the box labeled *Check if also paid preparer*.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. Section 6109 requires return preparers to provide their identifying numbers on the return.

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. The rules governing the confidentiality of the Form 990, Form 990-EZ, and Form 990-PF are covered in Code section 6104. Generally, tax returns (Form 1120-POL) and return information are confidential, as required by Internal Revenue Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	4 hr., 32 min.
Learning about the law or the form.	18 min.
Preparing, copying, assembling, and sending the form to the IRS.	22 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 write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send Form 8453-EO to this address. Instead, see *How To File* on this page.