

Declaration Control Number (DCN)

00 - [] - [] - 1

IRS Use Only—Do not write or staple in this space.

Form 8453

U.S. Individual Income Tax Declaration for an IRS e-file Return

OMB No. 1545-0936

Department of the Treasury Internal Revenue Service

For the year January 1–December 31, 2000

2000

See instructions on back.

Use the IRS label. Otherwise, please print or type.

Label Here

Form fields for name, address, and social security numbers.

Important! You must enter your SSN(s) above.

Part I Tax Return Information (Whole dollars only)

Table with 5 rows for tax return information: Adjusted gross income, Total tax, Federal income tax withheld, Refund, Amount you owe.

Part II Declaration of Taxpayer (Sign only after Part I is completed.)

- 6a, b, c: Consent to direct deposit, do not want direct deposit, or authorize ACH debit.

If I have filed a balance due return, I understand that if the IRS does not receive full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable interest and penalties.

Under penalties of perjury, I declare that the information I have given my ERO and the amounts in Part I above agree with the amounts on the corresponding lines of the electronic portion of my 2000 Federal income tax return.

Sign Here

Signature lines for taxpayer and spouse.

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

I declare that I have reviewed the above taxpayer's return and that the entries on Form 8453 are complete and correct to the best of my knowledge.

Form fields for ERO's signature, date, and SSN/PTIN.

Under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.

Form fields for Paid Preparer's signature, date, and SSN/PTIN.

General Instructions

A Change To Note

Beginning in 2000, you may use Form 8453 to authorize a direct debit entry for a payment of estimated tax.

Purpose of Form

Use Form 8453 to:

- Authenticate the electronic portion of Form 1040, 1040A, or 1040EZ,
- Send any accompanying paper schedules or statements,
- Authorize the electronic return originator (ERO) to transmit via a third-party transmitter, and
- Provide the taxpayer's consent to directly deposit any refund and/or authorize a direct debit entry for payment of Federal taxes owed and/or a payment of estimated tax.

When and Where To File

This form must be mailed to the service center where the electronic return was transmitted within 3 business days after the ERO has received acknowledgment from the IRS that the return was accepted. See **Pub. 1345A**, Filing Season Supplement for Authorized IRS e-file Providers, for the address. Only the Andover, Austin, Cincinnati, Memphis, and Ogden Service Centers can accept electronic returns.

Line Instructions

Declaration Control Number (DCN).

The DCN is a 14-digit number assigned by the ERO to each return. Clearly type or print the DCN in the top left corner of each Form 8453. Enter the number **after** the IRS has acknowledged receipt of the electronic return as follows:

Boxes	Entry
1-2	File identification number (always "00")
3-8	Electronic filer identification number (EFIN) assigned by the IRS
9-11	Batch number (000 to 999) assigned by the ERO
12-13	Serial number (00 to 99) assigned by the ERO
14	Year digit (for returns filed in 2001, the year digit is "1")

Example. The EFIN is 509325. The batch number is 000. The serial number is 56. The DCN is 00-509325-00056-1.

Name and Address. If the taxpayer received a peel-off name and address label from the IRS, put the label in the name area. Cross out any errors and print the correct information. Add any missing items, such as apartment number. If the taxpayer did not receive a

label, print or type the information in the spaces provided.

P.O. Box. Enter the box number **only** if the post office does not deliver mail to the taxpayer's home.

Note: *The address must match the address shown on the electronically filed return.*

Social Security Number (SSN). Be sure to enter the taxpayer's SSN in the space provided on Form 8453. If a joint return, list the SSNs in the same order as the first names.

Part I—Tax Return Information

Line 5. Do not include any payment with Form 8453. The method of payment depends on whether the taxpayer checks the box on line 6b or 6c. For details, see the instructions for Part II.

Part II—Declaration of Taxpayer

Note: *All taxpayers must check all applicable boxes on lines 6a, 6b, and/or 6c.*

If there is an amount on line 5 and the taxpayer checks the box on line 6b and is paying by check or money order, mail the payment by April 16, 2001, with **Form 1040-V** to the applicable address shown on that form.

If the taxpayer checks the box on line 6c, the taxpayer 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.
- Debit date (date the taxpayer wants the debit to occur).

An electronically transmitted return will not be considered complete, and therefore filed, unless and until a Form 8453 signed by the taxpayer is received by the IRS.

The taxpayer's signature allows the IRS to disclose to the ERO and/or transmitter the reason(s) for a delay in processing the return or refund. In the case of a taxpayer who is applying for a refund anticipation loan or similar product, the taxpayer's signature also allows the IRS to advise the ERO and/or transmitter if a refund offset may occur.

If the ERO makes changes to the electronic return after Form 8453 has been signed by the taxpayer but before it is transmitted and either **1** or **2** below applies, the ERO must have the taxpayer complete and sign a corrected Form 8453.

1. The adjusted gross income on line 1 differs from the amount on the electronic return by more than \$50 **or**

2. The total tax on line 2, the Federal income tax withheld on line 3, the refund on line 4, or the amount owed on line 5 differs from the amount on the electronic return by more than \$14.

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

The IRS requires the ERO's signature. A paid preparer must sign Form 8453 in the space for **Paid Preparer's Use Only**. Only handwritten signatures are acceptable. 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."

Note: *If the paid preparer's signature cannot be obtained on Form 8453, you may attach a copy of Form 1040, 1040A, or 1040EZ instead. Attach **only** pages 1 and 2, and write "COPY—DO NOT PROCESS" on each page.*

Refunds. After the IRS has accepted the return, the refund should be issued within 3 weeks. However, some refunds may be delayed because of compliance reviews to ensure that returns are accurate.

Refund Information. Refund information is available on TeleTax. Call 1-800-829-4477.

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.

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. Generally, tax returns 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 15 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the form to this address. Instead, see **When and Where To File** on this page.

