Form 8453-P

U.S. Partnership Declaration and Signature for Electronic/Magnetic Media Filing

Department of the Treasury		
Internal Revenue Service	For calendar year 1990, or fiscal year beginning,1990, and ending,	19

OMB No. 1545-0970

1990

Name of partnership					Employer identification number		
Partnersh	nip Return Information						
1 Gross r	eceipts or sales less returns and allowances (F	Form 1065, line 1c)		1			
2 Gross profit (Form 1065, line 3)							
3 Ordina	3						
4 Net income (loss) from rental real estate activities (Form 1065, Schedule K, line 2)							
5 Net income (loss) from other rental activities (Form 1065, Schedule K, line 3c)				5			
Please Sign Here	Under penalties of perjury, I declare that the above lines of the 1990 U.S. Partnership Return(s) of Inc Internal Revenue Service, and all accompanying sch Declaration of preparer (other than taxpayer) is base that the return(s), including this declaration and accompanying the return of the retu	come. I have also examined a copy of the r hedules and statements. To the best of my ed on all information of which preparer has a	eturn(s) being filed via o knowledge and belief, than no any knowledge. If I am no	electronic/magnetic me ney are true, correct, ar ot the transmitter, I have	edia with the nd complete. ve consented		
	Signature of general partner		Date				
Paid Preparer's Use Only		Date		Preparer's social secu	rity number		
	Preparer's signature		Check if self-employed ▶				
	Firm's name (or yours if self-employed)		E.1. No. ▶				
	and address		ZiP code ▶				

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 this 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.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: Recordkeeping, 7 minutes; Learning about the law or the form, 3 minutes; Preparing the form, 14 minutes; Copying, assembling, and sending the form to IRS, 17 minutes.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the **Internal Revenue Service**, Washington, DC 20224, Attention: IRS Reports Clearance Officer, T:FP; and the **Office of Management and Budget**, Paperwork Reduction Project (1545-0970), Washington, DC 20503. **DO NOT** send the form to either of these offices. Instead, see *Where To File*, below.

Purpose of Form.—Use Form 8453-P to: (1) authenticate the electronic/magnetic media **Form 1065**, U.S. Partnership Return of Income; (2) serve as a transmittal for any accompanying paper schedules, statements, and magnetic media; and (3) authorize the electronic/magnetic media filer to transmit via a third-party transmitter.

Note: A tax return is not considered filed unless it is signed. Form 8453-P is the signature document that completes the filing of the Form(s) 1065 filed on electronic/magnetic media.

Who Must File.—Every partnership filing a 1990 Form 1065 via electronic/magnetic media must file a signed Form 8453-P.

Signature For Multiple-Return Filing.—A single signature may be used for a multiple-return filing if the person signing for the partnerships is authorized to sign each return. If you are filing more than one return for which only one signature is provided, you must attach a multiple-return information listing according to the instructions given in Publication 1524, Procedures for Electronic/Magnetic Media Filing of Partnership Returns, Forms 1065, for Tax Year 1990 (Magnetic Tape, Floppy Diskette, or Electronically). The information listing must include the name control of each partnership, its employer identification number (EIN), and the information shown on lines 1 through 5 above for each return.

Where To File.—Send Form 8453-P to: Internal Revenue Service, Andover Service Center, P.O. Box 4099, Woburn, MA 01889-9741, Attention: Electronic Filing Unit, Stop 983.

When To File.—A partnership must file its return of income by the 15th day of the 4th month following the close of the partnership's tax year. This filing date also applies to returns filed electronically or on magnetic media. For returns filed electronically, the transmitter must send the signed Form 8453-P the same day the transmission is made. For returns filed on magnetic tape or diskette, the transmitter must send the signed Form 8453-P in the same package with the corresponding tape or diskette.