Declaration Control Number (DCN)

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Form **8453**

Department of the Treasury
Internal Revenue Service

U.S. Individual Income Tax Declaration for Electronic Filing

For the year January 1–December 31, 1990

▶ **See instructions on back.**

OMB No. 1545-0936

1990

Use IRS label. Otherwise, please print or type.

LABEL HERE

Your first name and initial	Last name	**Your social security number**
If a joint return, spouse's first name and initial	Last name	**Spouse's social security number**
Home address (number and street). (If a P.O. box, see instructions.)	Apt. no.	Telephone number (optional) ( )
City, town or post office, state, and ZIP code		**For Paperwork Reduction Act Notice, see Instructions.**

Part I Tax Return Information (Whole dollars only)

1 Total income (Form 1040, line 23; Form 1040A, line 14; Form 1040EZ, line 3)	1	
2 Total tax (Form 1040, line 54; Form 1040A, line 27; Form 1040EZ, line 7)	2	
3 Federal income tax withheld (Form 1040, line 55; Form 1040A, line 28a; Form 1040EZ, line 6). If any is from Form(s) 1099, check here ▶ ☐	3	
4 Refund (Form 1040, line 64; Form 1040A, line 30; Form 1040EZ, line 8)	4	
5 Amount you owe (Form 1040, line 66; Form 1040A, line 32; Form 1040EZ, line 9)	5	

Part II Direct Deposit of Refund (See instructions on back.)

Attach Copy B of your Forms W-2, W-2G, and W-2P here.

6 Name of financial institution and, if applicable, branch name

7 Routing transit number (RTN)

The first two numbers of the RTN must be 01 through 12 or 21 through 32.

8 Depositor account number (DAN)

9 Type of depositor account: ☐ Savings ☐ Checking

10 Proof of account: ☐ Check ☐ Other

11 Ownership of deposit account. Find the taxpayer's filing status and check the box that applies:

- Single, head of household, or qualifying widow(er) ▶ ☐ Self
- Married filing joint return ▶ ☐ Self ☐ Spouse OR ☐ Self and Spouse
- Married filing separate return ▶ ☐ Self OR ☐ Self and Spouse

Part III Declaration of Taxpayer

Under penalties of perjury, I declare that I have compared the information contained on my return with the information I have provided to my electronic return originator and that the amounts described in Part I above agree with the amounts shown on the corresponding lines of my 1990 Federal income tax return. To the best of my knowledge and belief, my return is true, correct, and complete. I consent that my return, including this declaration and accompanying schedules and statements, be sent to the Internal Revenue Service by my electronic return originator. **If I have elected Direct Deposit, I declare that the information shown on lines 6 through 11 in Part II above is correct; I consent that my refund be directly deposited as designated in Part II above; and I authorize the Internal Revenue Service to inform my electronic return originator and/or the transmitter whether my request for Direct Deposit will be honored.** If this return is a joint return and the refund is to be directly deposited, this is an irrevocable appointment of the other spouse as an agent to receive the refund. If I have elected to make an ADEPT payment, 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.

Please Sign Here ▶ Your signature | Date ▶ Spouse's signature (if joint return, BOTH must sign) | Date

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

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. (EROs who are collectors are not responsible for reviewing the taxpayer's return; however, they must ensure that Form 8453 accurately reflects the data on the return.) If Part II is completed, I declare that I have verified the taxpayer's proof of account and that this proof of account agrees with the name shown on this declaration. I have obtained the taxpayer's signature before submitting this return to the IRS, have provided the taxpayer with a copy of all forms and information to be filed with the IRS, and have followed all other requirements described in **Pub. 1345,** Procedures for Electronic Filing of Individual Income Tax Returns (Tax Year 1990).

ERO's Use Only				
ERO's signature ▶	Date	Check if self-employed ☐	Your social security number
Firm's name (or yours if self-employed) and address ▶			E.I. No.
			ZIP code

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. Declaration of preparer is based on all information of which preparer has any knowledge.

Paid Preparer's Use Only				
Preparer's signature ▶	Date	Check if self-employed ☐	Preparer's social security no.
Firm's name (or yours if self-employed) and address ▶			E.I. No.
			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 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.

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 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 (1545-0936), Washington, DC 20503. **DO NOT** send this form to either of these offices.

Changes You Should Note

- Balance due returns from approved electronic return originators will be accepted by the Cincinnati Service Center for taxpayers who live in Georgia, Indiana, Kentucky, Michigan, Ohio, and West Virginia, and by the Ogden Service Center for taxpayers who live in Iowa, Utah, and Washington. Balance due returns will also be accepted from approved EROs by the Andover Service Center for taxpayers from Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, and Vermont, but only if payment is made using the ADEPT system. See the instructions for line 5.
- Include any withholding from Form(s) 1099 in the amount you enter on line 3. Also be sure to check the box on line 3.

Line-by-Line Instructions

Declaration Control Number (DCN). The DCN is a 14-digit number assigned by the electronic return originator (ERO) to each taxpayer's return. The ERO should enter this number only after IRS has acknowledged receipt of the electronic portion of the return. The number should be entered as follows:

Boxes	Entry
1-2	File identification number (always "00").
3-8	Electronic filer identification number (EFIN) assigned by 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 1991, the year digit is "1").

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

Name, Address, and Social Security Number. If the taxpayer received a mailing label from the IRS, place the label in the name area. Cross out any errors and print the correct information on the label. 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. If the post office does not deliver mail to the taxpayer's home, and the taxpayer has a P.O. box, enter the P.O. box number instead of the address.

Note: *The address must match the address shown on the electronically filed Form 1040, Form 1040A, or Form 1040EZ.*

Part I.—Tax Return Information

Line 5. For balance due returns, do not attach the check or money order to Form 8453. Instead, mail it with **Form 9282** to the address shown on that form.

If payment is made using the Automated Deposit of Electronic Payments for Taxes (ADEPT) system, please write "ADEPT" in the top margin above the title of Form 8453.

Note: *ADEPT is a test system offered only to certain approved filers that send electronic returns to the Andover Service Center.*

Part II.—Direct Deposit of Refund

Taxpayers can elect to have their refund directly deposited by completing Part II.

Line 7. The routing transit number (RTN) must contain 9 digits. If the RTN does not begin with 01 through 12, or 21 through 32, the Direct Deposit request will be rejected.

Line 8. The depositor account number (DAN) can contain up to 17 alphanumeric characters. Include hyphens, but omit spaces and special symbols. If fewer than 17 characters, enter the number from left to right and leave the unused boxes blank.

Line 10. To be eligible for Direct Deposit, taxpayers must provide proof of account ownership to their electronic return originator. An acceptable proof of account ownership is a check, form, report, or other statement generated by the financial institution that has the taxpayer's name, RTN of the financial institution, and the depositor account number preprinted on it.

For accounts that are payable through a financial institution other than the one at which the account is located, the taxpayer must provide a document such as an account statement or account identification card showing the RTN of the bank or institution where the account is located. A deposit slip should not be used to verify the RTN and account number because it can contain internal routing numbers that are not part of the RTN.

If there is any doubt about the correct RTN, the taxpayer should contact the financial institution and ask for the correct RTN for Direct Deposit (Electronic Funds Transfers).

Note: *Some financial institutions may not accept Direct Deposits into accounts that are payable through another bank or financial institution, including credit unions.*

Line 11. The account designated to receive the Direct Deposit must be in the taxpayer's name. If the taxpayer's filing status on the return is married filing jointly, the account can be in either or both spouses' names. If the filing status is married filing separately, the account can be in the taxpayer's name, or it can be a joint account in both spouses' names.

Note: *The account cannot include the name of any other person unless the taxpayer's filing status on the return is married filing jointly or married filing separately, and the taxpayer's spouse is among the other names listed on the account.*

Some financial institutions do not permit the deposit of a joint refund into an individual account. IRS is not responsible when a financial institution refuses a Direct Deposit for this reason.

Part III.—Declaration of Taxpayer

An electronically transmitted income tax 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 is required for all returns. If Part II is completed, this signature allows the IRS to advise the electronic return originator (ERO) and/or the transmitter if a Direct Deposit election will not be honored.

If the ERO makes changes to the electronic return after Form 8453 has been signed by the taxpayer, but before it is transmitted, the ERO must have the taxpayer complete and sign a corrected Form 8453 if either of the following applies:

- The total income (Form 8453, line 1) differs from the amount on the electronic return by more than $25, **or**
- The total tax (Form 8453, line 2), the total refund (Form 8453, line 4), or the amount owed (Form 8453, line 5), differs from the amount on the electronic return by more than $5.

For more information, see Pub. 1345.

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

The ERO's signature is required by the IRS.

A paid preparer must also sign Form 8453 in the space for **Paid Preparer's Use Only,** even if the paid preparer is also the ERO. Only handwritten signatures are acceptable.

Refunds. If the taxpayer elects Direct Deposit, the taxpayer can usually expect the refund within 2-3 weeks after IRS acknowledges receipt of the return. If the taxpayer does not elect Direct Deposit, the refund should be received in about 3 weeks.

Automated Refund Information. Refund information is available on Tele-Tax. See the instruction booklet for Form 1040, 1040A, or 1040EZ, for a list of Tele-Tax information telephone numbers. Tele-Tax will have refund information 3 weeks after IRS has acknowledged receipt of the return.

If 4 weeks have passed and Tele-Tax doesn't have information about the refund, the taxpayer can call the telephone assistance number listed in the instruction booklet for Form 1040, 1040A, or 1040EZ. Taxpayers will need to know the DCN and the acknowledgment date of their electronic return before calling for assistance.