

**E-file Declaration for Form 1042**

File electronically with Form 1042. Do not file paper copies.  
Go to [www.irs.gov/Form8453WH](http://www.irs.gov/Form8453WH) for the latest information.

For calendar year 20 \_\_\_\_

Name of withholding agent

Employer identification number

**Part I Tax Return Information** (Whole dollars only)

**1** Total gross amounts reported (Form 1042, line 62c) . . . . . **1**

**Part II Declaration of Withholding Agent** (see instructions) **Be sure to keep a copy of Form 1042.**

**2a**  I'm requesting a refund on Form 1042.

**b**  I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the balance due on Form 1042, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

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

Under penalties of perjury, I declare that I have an approved role (as identified in the Instructions for Form 1042) with the withholding agent listed above and the information given to my electronic return originator (ERO), transmitter, and/or intermediate service provider (ISP) and the amount in Part I above agrees with the amount on the corresponding line of the return. To the best of my knowledge and belief, the return is true, correct, and complete. I consent to my ERO, transmitter, and/or ISP sending the return, this declaration, and accompanying schedules and statements to the IRS. I also consent to the IRS sending my ERO, transmitter, and/or ISP an acknowledgment of receipt of transmission and an indication of whether or not the return is accepted, and, if rejected, the reason(s) for the rejection. If the processing of the return or refund is delayed, I authorize the IRS to disclose to my ERO, transmitter, and/or ISP the reason(s) for the delay, or when the refund was sent.

**Sign Here**

Your signature	Date	Capacity in which acting

**Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer** (see instructions)

I declare that I have reviewed the above return and that the entry on Form 8453-WH is complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The withholding agent will have signed this form before I submit the return. I will give the withholding agent a copy of all forms and information to be filed with the IRS, and have followed all other requirements in **Pub. 3112, IRS e-file Application and Participation**, and **Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns**. If I am also the Paid Preparer, under penalties of perjury, I declare that I have examined the above return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

<b>ERO's Use Only</b>	ERO's signature	Date	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code				EIN Phone no.

Under penalties of perjury, I declare that I have examined the above return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration is based on all information of which I have any knowledge.

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name			Firm's EIN	
	Firm's address			Phone no.	

## Future Developments

For the latest information about developments related to Form 8453-WH and its instructions, such as legislation enacted after they were published, visit [www.irs.gov/Form8453WH](http://www.irs.gov/Form8453WH).

## General Instructions



*Instead of filing Form 8453-WH, a withholding agent filing a return through an electronic return originator (ERO) can sign the return using a personal identification number (PIN). For details, see Form 8879-WH, E-file Authorization for Form 1042.*

### Purpose of Form

Use Form 8453-WH to:

- Authenticate an electronic Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons;
- Authorize the 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
- Provide consent to authorize an electronic funds withdrawal for payment of the balance due on Form 1042.

### Who Must File

If you are filing a Form 1042 through an ISP and/or transmitter and you are not using an ERO, you must file Form 8453-WH with your electronically filed return. An ERO can use either Form 8453-WH or Form 8879-WH to obtain authorization to file Form 1042.

### When and Where To File

File Form 8453-WH with your electronically filed return. Use a scanner to create a Portable Document Format (PDF) file of the completed form. Your tax preparation software will allow you to transmit this PDF file with the return.

## Specific Instructions

**Name.** Print or type the withholding agent's name in the space provided.

**Employer identification number (EIN).** Enter the withholding agent's EIN in the space provided.

### Part II. Declaration of Withholding Agent

**Note:** The withholding agent must check all applicable boxes on line 2.

If there is a balance due (Form 1042, line 69) and the withholding agent did not check box 2b, the withholding agent must make a timely payment using one of the methods described in the Instructions for Form 1042. For more information on depositing taxes, see the Instructions for Form 1042.

If the withholding agent checks box 2b, the withholding agent 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 withholding agent wants the debit to occur).

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

- Form 8453-WH is signed by a withholding agent, scanned into a PDF file, and transmitted with the return; or
- The return is filed through an ERO and Form 8879-WH is used to select a PIN that is used to electronically sign the return.

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

- An acknowledgment that the IRS has accepted the withholding agent's electronically filed return, and
- The reason(s) for any delay in processing the return or refund.

The Declaration of Withholding Agent must be signed and dated.

If the ERO makes changes to the electronic return after Form 8453-WH has been signed by the withholding agent, whether it was before it was transmitted or if the return was rejected after transmission, the ERO must have the withholding agent complete and sign a corrected Form 8453-WH if the gross amount on Form 1042, line 62c, differs from the amount on the electronic return.

### 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 Part III.

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

### Use of PTIN

**Paid preparers.** Anyone who is paid to prepare the return must enter their PTIN in Part III. For information on applying for and receiving a PTIN, see Form W-12, IRS Paid Preparer Tax Identification Number (PTIN) Application and Renewal, or visit [www.irs.gov/PTIN](http://www.irs.gov/PTIN).

**EROs who are not paid preparers.** Only EROs who are not also the paid preparer of the return have the option to enter their PTIN or their social security number in the "ERO's Use Only" section of Part III. For information on applying for and receiving a PTIN, see Form W-12 or visit [www.irs.gov/PTIN](http://www.irs.gov/PTIN).

### 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.

**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 EROs 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. 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 burden for withholding agents filing this form is approved under OMB control number 1545-0967 and is: **Recordkeeping**, 2 hr., 9 min. and **Preparing the form**, 2 min.

**Comments.** You can send us comments through [www.irs.gov/FormComments](http://www.irs.gov/FormComments). You can also send your comments to the Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the form to this address. Instead, see *When and Where To File*, earlier.