



**Note:** *The draft you are looking for begins on the next page.*

## **Caution: DRAFT—NOT FOR FILING**

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms** and do **not** rely on draft forms, instructions, and pubs for filing. We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

Form **8453-EMP**

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

**E-file Declaration for Employment Tax Returns**

For the period beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_.

For use with Form 940, 941, 943, 944, and 945 series returns.

File electronically. Don't file paper copies.

Go to [www.irs.gov/Form8453EMP](http://www.irs.gov/Form8453EMP) for the latest information.

OMB No. 1545-0029

Name (as shown on the employment tax return)

Employer identification number (EIN)

**Part I Type of Return and Return Information** (Whole dollars only)

Check the box for the return that you'll file using this Form 8453-EMP. Enter the amounts from the applicable lines of the return. If any of the applicable lines on the return are blank, leave line **1b**, **1c**, **2b**, **2c**, **3b**, **3c**, **4b**, **4c**, **5b**, or **5c**, whichever is applicable, blank (don't enter -0-). However, if you entered -0- on the return, enter -0- on the applicable line. Complete a separate Form 8453-EMP for each return.

<b>1a</b> Form 940 check here (all 940 series)	<input type="checkbox"/>	<b>b. Total payments to all employees</b> (Form 940, line 3)	<b>1b</b>
<b>2a</b> Form 941 check here (all 941 series)	<input type="checkbox"/>	<b>c. Balance due</b> (Form 940, line 14)	<b>1c</b>
<b>3a</b> Form 943 check here (all 943 series)	<input type="checkbox"/>	<b>b. Wages, tips, and other compensation</b> (Form 941, line 2; or Form 941-X, line 6, column 1)	<b>2b</b>
<b>4a</b> Form 944 check here (including Form 944 (sp))	<input type="checkbox"/>	<b>c. Balance due</b> (Form 941, line 14; or Form 941-X, line 27 (if more than zero))	<b>2c</b>
<b>5a</b> Form 945 check here (all 945 series)	<input type="checkbox"/>	<b>b. Wages subject to social security tax</b> (Form 943, line 2; or Form 943-X, line 6, column 1)	<b>3b</b>
		<b>c. Balance due</b> (Form 943, line 15; or Form 943-X, line 25 (if more than zero))	<b>3c</b>
		<b>b. Wages, tips, and other compensation</b> (Form 944, line 1)	<b>4b</b>
		<b>c. Balance due</b> (Form 944, line 11)	<b>4c</b>
		<b>b. Federal income tax withheld</b> (Form 945, line 1; or Form 945-X, line 3, column 1)	<b>5b</b>
		<b>c. Balance due</b> (Form 945, line 5; or Form 945-X, line 5 (if more than zero))	<b>5c</b>

**Part II Declaration of Taxpayer** (see instructions)

- 6a**  I'm requesting a refund on the original or amended employment tax return checked above in Part I.
- 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 federal taxes owed for the original or amended employment tax return checked above in Part I, 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 **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 of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

Under penalties of perjury, I declare that I have an approved role (as identified in the instructions for the employment tax return) within the company listed above and the information I've given the electronic return originator (ERO), transmitter, and/or intermediate service provider (ISP) and the amounts in Part I above agree with the amounts on the corresponding lines of the original or amended employment tax return. To the best of my knowledge and belief, the return is true, correct, and complete. I consent to the 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 the 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 the ERO, transmitter, and/or ISP the reason(s) for the delay, or when the refund was sent.

**Sign Here**

Taxpayer's signature \_\_\_\_\_ Print your name and title \_\_\_\_\_ Date \_\_\_\_\_

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

I declare that I've reviewed the original or amended employment tax return indicated above and that the entries on Form 8453-EMP are complete and correct to the best of my knowledge. If I'm only a collector, I'm not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The taxpayer will have signed this form before I submit the return. I'll give the taxpayer 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 & Participation, and Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-File Providers for Business Returns. If I'm also the paid preparer, under penalties of perjury I declare that I've examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is 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've examined this original or amended employment tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is 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 if self-employed <input type="checkbox"/>	PTIN
	Firm's name	Firm's EIN			
	Firm's address	Phone no.			

## Future Developments

For the latest information about developments related to Form 8453-EMP and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form8453EMP](http://www.irs.gov/Form8453EMP).

## What's New

The IRS now offers filing an amended employment tax return on Forms 940, 941-X, 943-X, and 945-X as part of Modernized e-File (MeF). Go to [IRS.gov](http://IRS.gov) for more information.

## General Instructions



*Instead of filing Form 8453-EMP, a taxpayer filing an original or amended employment tax return through an electronic return originator (ERO) can sign the return using a personal identification number (PIN).*

For details, see Form 8879-EMP, *E-file Authorization for Employment Tax Returns*.

## Purpose of Form

Use Form 8453-EMP to:

- Authenticate any electronic employment tax return in the Form 940, 941, 943, 944, or 945 series of returns;
- 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're filing online (not using an ERO); and
- Provide the taxpayer's consent to authorize an electronic funds withdrawal for payment of federal taxes owed.

## Who Must File

If you're filing an original or amended employment tax return through an ISP and/or transmitter and you're not using an ERO, you must file Form 8453-EMP with the electronically filed return. An ERO can use either Form 8453-EMP or Form 8879-EMP to obtain authorization to file an employment tax return.

## When and Where To File

File Form 8453-EMP with the taxpayer's 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 with the return.

## Specific Instructions

**Name.** Print or type the taxpayer's name as shown on the employment tax return.

**Employer identification number (EIN).** Enter the taxpayer's EIN as shown on the employment tax return.

## Part II. Declaration of Taxpayer

If the taxpayer has a balance due on line 1c, 2c, 3c, 4c, or 5c and the taxpayer **didn't** check box 6b, the taxpayer must use the Electronic Federal Tax Payment System (EFTPS) to pay the tax. For more information on deposits, see the instructions for the tax form the taxpayer is filing.

If the taxpayer checks box 6b, the taxpayer must ensure that the following information relating to the financial institution account is provided in the tax preparation software.

- Routing number and account number.
- Type of account (checking or savings).
- Debit amount.
- Debit date (date the taxpayer wants the debit to occur).

An electronically transmitted return won't be considered complete, and therefore filed, unless either:

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

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

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

## 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), don't complete Part III.

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

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

## Preparer Tax Identification Number (PTIN)

**Paid preparers.** Anyone who is paid to prepare the taxpayer's return must enter their PTIN in Part III. For information on applying for and receiving a PTIN, see Form W-12 or go to [www.irs.gov/PTIN](http://www.irs.gov/PTIN).

**EROs who aren't paid preparers.** Only an ERO who isn't also the paid preparer of the return has 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 go to [www.irs.gov/PTIN](http://www.irs.gov/PTIN).

**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on Form 8453-EMP to carry out the Internal Revenue laws of the United States. You're required to give us the information. We need it to ensure that you're 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're 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 Form 8453-EMP will vary depending on individual circumstances. The estimated burden for employers filing Form 8453-EMP is approved under OMB control number 1545-0029 and is included in the estimates shown in the instructions for their employment tax return.