

**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 publications for filing. We do **not** release draft forms until we believe we have incorporated all changes (except when explicitly stated on 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 generally are subject to OMB approval before they can be officially released, so we post only drafts of them until they are approved. Drafts of instructions and publications usually have some 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). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

Almost every form and publication has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Pub. 501 page is at [IRS.gov/Pub501](https://www.irs.gov/Pub501); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040/SR) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not a Search box.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). 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.

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](#).

**Exempt Organization Declaration and Signature for Electronic Filing**

For calendar year 2020, or tax year beginning \_\_\_\_\_, 2020, and ending \_\_\_\_\_, 20\_\_\_\_\_

**2020**

Department of the Treasury  
Internal Revenue Service

For use with Forms 990, 990-EZ, 990-PF, 990-T, 1120-POL, 4720, and 8868

▶ Go to [www.irs.gov/Form8453EO](http://www.irs.gov/Form8453EO) for the latest information.

Name of exempt organization or person subject to tax

Taxpayer identification number

**Part I Type of Return and Return Information (Whole Dollars Only)**

Check the box for the type of return being filed with Form 8453-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, or 7a below, and the amount on that line of the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, or 7b, whichever is applicable, blank (do not enter -0-). If you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here ▶ <input type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b _____
2a Form 990-EZ check here ▶ <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here ▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here ▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part VI, line 5)	4b _____
5a Form 8868 check here ▶ <input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b _____
6a Form 990-T check here ▶ <input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b _____
7a Form 4720 check here ▶ <input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b _____

**Part II Declaration of Officer or Person Subject to Tax**

- 6  I authorize the U.S. Treasury and its designated Financial Agent to initiate an Automated Clearing House (ACH) electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, 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 of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.
- If a copy of this return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I certify that I executed the electronic disclosure consent contained within this return allowing disclosure by the IRS of this Form 990/990-EZ/990-PF (as specifically identified in Part I above) to the selected state agency(ies).

Under penalties of perjury, I declare that  I am an officer of the above named organization or  I am the person subject to tax with respect to (name of organization) \_\_\_\_\_, (EIN) \_\_\_\_\_, and that I have examined a copy of the 2020 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund.

**Sign Here**

Signature of officer or person subject to tax

Date

Title, if applicable

**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 entries on Form 8453-EO are 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 organization officer or person subject to tax will have signed this form before I submit the return. I will give a copy of all forms and information to be filed with the IRS to the officer or person subject to tax, and have followed all other requirements in 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. Declaration of preparer is based on all information of which the preparer has 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. _____



Instead of filing Form 8453-EO, an organization officer or person subject to tax filing an exempt organization's return through an electronic return originator (ERO) can sign the return using a personal identification number (PIN). For details, see Form 8879-EO, IRS e-file Signature Authorization for an Exempt Organization.

## Future Developments

For the latest information about developments related to Form 8453-EO and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form8453EO](http://www.irs.gov/Form8453EO).

## Purpose of Form

Use Form 8453-EO to:

- Authenticate the electronic Form 990, Return of Organization Exempt From Income Tax; Form 990-EZ, Short Form Return of Organization Exempt From Income Tax; Form 990-PF, Return of Private Foundation; Form 990-T, Exempt Organization Business Income Tax Return; Form 1120-POL, U.S. Income Tax Return for Certain Political Organizations; Form 4720, Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code; or Form 8868, Application for Automatic Extension of Time To File an Exempt Organization Return;
- 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
- Authorize an electronic funds withdrawal for payment of federal taxes owed (Form 990-PF, Form 990-T, Form 1120-POL, Form 4720, or Form 8868 with payment).

## Who Must File

If you're filing a 2020 Form 990, Form 990-EZ, Form 990-PF, Form 990-T, Form 1120-POL, Form 4720, or Form 8868 with payment through an ISP and/or transmitter and you're not using an ERO, you must file Form 8453-EO with your electronically filed return. An ERO can use either Form 8453-EO or Form 8879-EO to obtain authorization to file a Form 990, Form 990-EZ, Form 990-PF, Form 990-T, Form 4720, Form 1120-POL, or to file a Form 8868 with payment.

## When To File

**Form 990, Form 990-EZ, Form 990-PF, or Form 990-T.** File Form 990, Form 990-EZ, or Form 990-PF by the 15<sup>th</sup> day of the 5<sup>th</sup> month after the organization's accounting period ends. For information on when to file Form 990-T, see the Instructions for Form 990-T. If the regular due date falls on a Saturday, Sunday, or legal holiday, the organization may file on the next business day. The Form 8453-EO must be filed with the electronically filed Form 990, Form 990-EZ, Form 990-PF, or Form 990-T.

**Form 1120-POL.** File Form 1120-POL by the 15<sup>th</sup> day of the 4<sup>th</sup> month after the organization's accounting period ends. If the regular due date falls on a Saturday, Sunday, or legal holiday, the organization may file on the next business day. The Form 8453-EO must be filed with the electronically filed Form 1120-POL.

**Form 4720.** Generally, file Form 4720 by the due date of the organization's Form 990, 990-EZ, 990-PF, 990-T, or Form 5227, Split Interest Trust Information Return. If none of these forms is required, file Form 4720 by the 15<sup>th</sup> day of the 5<sup>th</sup> month after the end of the tax year. The Form 8453-EO must be filed with the electronically filed Form 4720.

**Form 8868.** Generally, file Form 8868 by the due date of the return for which you're requesting an extension. The Form 8453-EO must be filed with the electronically filed Form 8868.

## How To File

File Form 8453-EO with the electronically filed return. Use a scanner to create a PDF file of the completed form. Your tax preparation software will allow you to transmit this PDF file with the return.

## Part II. Declaration of Officer or Person Subject to Tax

If a Form 990-PF, Form 990-T, Form 1120-POL, Form 4720, or Form 8868 filer chooses to pay the tax due by electronic funds withdrawal (direct debit), check the box. Otherwise, leave the box blank.

If the officer or person subject to tax checks the box when filing Form 990-PF, Form 990-T, Form 1120-POL, Form 4720, or Form 8868 with payment, that person 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, and
- Debit date (date the organization or person subject to tax wants the debit to occur).

In the third paragraph, check the appropriate box to declare whether you are an officer or person subject to tax (and enter the name of the organization and employer identification number (EIN)).

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

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

The signature of the officer or person subject to tax allows the IRS to disclose to the ISP, ERO, and/or transmitter:

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

The declaration of officer or person subject to tax must be signed and dated by:

- The president, vice president, treasurer, assistant treasurer, chief accounting officer; or
- Any other officer or person subject to tax authorized to sign the return.

If this return contains instructions to the IRS to provide a copy(ies) of the return to a state agency(ies) regulating charities as part of the IRS Fed/State program, the checkbox in Part II **must** be checked.

## 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 the *ERO's Use Only* section in 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-EO in the space for *Paid Preparer Use Only*. But if the paid preparer is also the ERO, don't complete the paid preparer's section. Instead, check the box labeled *Check if also paid preparer*.

An ERO may sign the Form 8453-EO by rubber stamp, mechanical device, or computer software program. The alternative method of signing must include either a facsimile of the individual ERO's signature or of the ERO's printed name.

## Use of PTIN

**Paid preparers.** Anyone who is paid to prepare the organization's return must enter their PTIN in Part III. The PTIN entered must have been issued after September 27, 2010. 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 aren't paid preparers.** Only EROs who aren't 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. If the PTIN is entered, it must have been issued after September 27, 2010. For information on applying for and receiving a PTIN, see Form W-12, or visit [www.irs.gov/PTIN](http://www.irs.gov/PTIN).

**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'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.

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. However, certain returns and return information of tax exempt organizations and trusts are subject to public disclosure and inspection, as provided by section 6104.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for tax exempt organizations filing this form is approved under OMB control number 1545-0047 and is included in the estimates shown in the instructions for their information return.