



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.** 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 the 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 publications usually have some additional changes before their final release. Early release drafts are posted 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, publications, 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 publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include "NTF" followed by the form or publication 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 information, click [here](#).

Form 8453-EX (Rev. December 2026) Department of the Treasury Internal Revenue Service	Excise Tax Declaration for an IRS e-file Return		OMB No. 1545-2082
	For the period beginning _____, 20____, and ending _____, 20____.		
	For use with Forms 720, 2290, and 8849. File electronically. Do not file paper copies. See instructions.		
Name (as shown on Form 720, 2290, or 8849)			Taxpayer identification number

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

Check the box for the return for which you are using this Form 8453-EX and enter the applicable amount from the return. If you check the box on lines **1a**, **2a**, or **3a**, below, and the amount on that line for the return for which you are filing this form was blank, leave lines **1b**, **1c**, **2b**, or **3b**, whichever is applicable, blank (do not enter -0-). However, if you entered -0- on the return, enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 720 check here . . . ☐	1b Balance due, if any (Form 720, Part III, line 10)	1b	
	1c Overpayment, if any (Form 720, Part III, line 11a)	1c	
2a Form 2290 check here . . . ☐	2b Balance due (Form 2290, line 6)	2b	
3a Form 8849 check here . . . ☐	3b Total refund or claim (from Schedules 1, 2, 5, 6, or 8) . . .	3b	

Caution: For line 3b, Schedules 2, 5, and 8 cannot be combined with any other schedules. File a separate Form 8453-EX for each schedule.

Part II Declaration of Taxpayer (see instructions)

- 4a** ☐ I am requesting a refund on Form 720 or Form 8849.
- 4b** ☐ 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 return indicated on lines 1a or 2a, 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 the information I have given my 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 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, when the refund was sent.

Sign Here

Taxpayer's signature	Date
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Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I have reviewed the return indicated above and that the entries on Form 8453-EX 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 taxpayer will have signed this form before I submit the return. I will 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 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 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.

ERO's Use Only	ERO's signature	Date	Check if also paid preparer ☐	Check if self-employed ☐	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 this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	Check if self-employed ☐	PTIN
	Firm's name				Firm's EIN
	Firm's address				Phone no.

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 49631B

Form **8453-EX** (Rev. 12-2026) Created 9/17/26

General Instructions

Note: Instead of filing Form 8453-EX, a taxpayer filing an excise tax return or request for refund through an ERO can sign the return or request for refund using a personal identification number (PIN). For details, see Form 8879-EX, IRS e-file Signature Authorization for Forms 720, 2290, and 8849.

Purpose of Form

Use Form 8453-EX to:

- Authenticate an electronically filed Form 720, 2290, or 8849;
- Authorize the ERO, if any, to transmit the return through a third-party transmitter;
- Authorize the intermediate service provider (ISP) to transmit the return through a third-party transmitter if you are 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 are filing Forms 720, 2290, or 8849 through an ISP and/or transmitter and you are not using an ERO, you must file Form 8453-EX with your electronically filed return. An ERO can use either Form 8453-EX or Form 8879-EX to obtain authorization to file Forms 720, 2290, and 8849.

When and Where To File

File Form 8453-EX 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 Forms 720, 2290, or 8849.

Taxpayer identification number. Enter the taxpayer's identification number as shown on Forms 720, 2290, or 8849.

Part II. Declaration of Taxpayer

If the taxpayer has a balance due on lines 1b or 2b and the taxpayer did not check box 4b, 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 4b, 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 will not be considered complete, and therefore filed, unless either:

- Form 8453-EX 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-EX 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), do not 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-EX in the space for Paid Preparer Use Only. 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."

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.

Use of PTIN

Paid preparers. Anyone who is paid to prepare the taxpayer's return must enter their preparer tax identification number (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.

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.

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 average time is:

Recordkeeping 2 hrs., 23 min.

Learning about the law or the form 12 min.

Preparing, copying, assembling, and sending the form to the IRS 14 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:M:S, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send Form 8453-EX to this address. Instead, see *When and Where To File* on this page.