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 as a courtesy. **Do not file draft forms.** Also, do not rely on draft instructions and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, unexpected issues sometimes arise, or legislation is passed, necessitating a change to a draft form. In addition, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have at least some changes before being officially released.

Early releases of draft forms and instructions are at IRS.gov/draftforms. Please note that drafts may remain on IRS.gov even after the final release is posted at IRS.gov/downloadforms, and thus may not be removed until there is a new draft for the subsequent revision. All information about all revisions of all forms, instructions, and publications is at IRS.gov/formspubs.

Almost every form and publication also has its own easily accessible information page on IRS.gov. For example, the Form 1040 page is at IRS.gov/form1040; the Form W-2 page is at IRS.gov/w2; the Publication 17 page is at IRS.gov/pub17; the Form W-4 page is at IRS.gov/w4; the Form 8863 page is at IRS.gov/form8863; and the Schedule A (Form 1040) page is at IRS.gov/schedulea. If typing in the links above instead of clicking on them: type the link into the address bar of your browser, not in a Search box; the text after the slash must be lowercase; and your browser may require the link to begin with “www.”. Note that these are shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications on the Comment on Tax Forms and Publications page on IRS.gov. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each one. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

Form **8453-S**

Department of the Treasury
Internal Revenue Service

U.S. S Corporation Income Tax Declaration for an IRS *e-file* Return

▶ **File electronically with the corporation's tax return. Do not file paper copies.**
▶ **Information about Form 8453-S and its instructions is at *www.irs.gov/form8453s.***

For calendar year 2016, or tax year beginning , 2016, and ending , 20

OMB No. 1545-0123

2016

Name of corporation

Employer identification number

DRAFT AS OF June 7, 2016 DO NOT FILE

Part I Tax Return Information (Whole dollars only)

1	Gross receipts or sales less returns and allowances (Form 1120S, line 1c)	1	
2	Gross profit (Form 1120S, line 3)	2	
3	Ordinary business income (loss) (Form 1120S, line 21)	3	
4	Net rental real estate income (loss) (Form 1120S, Schedule K, line 2)	4	
5	Income (loss) reconciliation (Form 1120S, Schedule K, line 18)	5	

Part II Declaration of Officer (see instructions) **Be sure to keep a copy of the corporation's tax return.**

6a ☐ I consent that the corporation's refund be directly deposited as designated on the **Form 8050,** Direct Deposit of Corporate Tax Refund, that will be electronically transmitted with the corporation's 2016 federal income tax return.

b ☐ I do not want direct deposit of the corporation's refund **or** the corporation is not receiving a refund.

c ☐ 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 corporation's 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 the corporation is filing a balance due return, I understand that if the IRS doesn't receive full and timely payment of its tax liability, the corporation will remain liable for the tax liability and all applicable interest and penalties.

Under penalties of perjury, I declare that I'm an officer of the above corporation and that the information I've 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 lines of the corporation's 2016 federal income tax return. To the best of my knowledge and belief, the corporation's return is true, correct, and complete. I consent to my ERO, transmitter, and/or ISP sending the corporation's 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 acknowledgement of receipt of transmission and an indication of whether or not the corporation's return is accepted and, if rejected, the reason(s) for the rejection. If the processing of the corporation's 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 ▶ Signature of officer | Date ▶ Title

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

I declare that I've reviewed the above corporation's return and that the entries on Form 8453-S 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 corporate officer will have signed this form before I submit the return. I'll give the officer a copy of all forms and information to be filed with the IRS, and I've 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'm also the Paid Preparer, under penalties of perjury I declare that I've examined the above corporation's 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've 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've examined the above corporation's 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've any knowledge.

Paid Preparer Use Only

Print/Type 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. 64422I

Form **8453-S** (2016)

DRAFT AS OF June 7, 2016 DO NOT FILE

Future Developments

For the latest information about developments related to Form 8453-S and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/form8453s*.

General Instructions

TIP *Instead of filing Form 8453-S, a corporate officer filing a corporation's return through an electronic return originator (ERO) can sign the return using a personal identification number (PIN). For details, see Form 8879-S, IRS* e-file *Signature Authorization for Form 1120S.*

Purpose of Form

Use Form 8453-S to:

• Authenticate an electronic Form 1120S, U.S. Income Tax Return for an S Corporation,

• 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 the corporation's consent to directly deposit any refund and/or authorize an electronic funds withdrawal for payment of federal taxes owed.

Who Must File

If you're filing a 2016 Form 1120S through an ISP and/or transmitter and you're not using an ERO, you must file Form 8453-S with your electronically filed return. An ERO can use either Form 8453-S or Form 8879-S to obtain authorization to file the corporation's Form 1120S.

When and Where To File

File Form 8453-S with the corporation's electronically filed income tax 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 corporation's name in the space provided.

Employer identification number (EIN). Enter the corporation's EIN in the space provided.

Part II—Declaration of Officer

Note: The corporate officer must check all applicable boxes on line 6.

If the corporation has tax due and the officer didn't check box 6c, the corporation must deposit the payment no later than the 15th day of the 3rd month after the end of its tax year. For more information on depositing taxes, see the Instructions for Form 1120S.

If the officer checks box 6c, the officer 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 corporation wants the debit to occur).

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

• Form 8453-S is signed by a corporate officer, scanned into a PDF file, and transmitted with the return, or

• The return is filed through an ERO and Form 8879-S is used to select a PIN that's used to electronically sign the return.

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

• An acknowledgement that the IRS has accepted the corporation's electronically filed return, and

• The reason(s) for any delay in processing the return or refund.

The declaration of officer must be signed and dated by:

• The president, vice president, treasurer, assistant treasurer, chief accounting officer, or

• Any other corporate officer (such as tax officer) authorized to sign the corporation's income tax return.

If the ERO makes changes to the electronic return after Form 8453-S has been signed by the officer, whether it was before it was transmitted or if the return was rejected after transmission, the ERO must have the officer complete and sign a corrected Form 8453-S if either:

• The total income (loss) on Form 1120S, line 6, differs from the amount on the electronic return by more than $150, or

• The ordinary business income (loss) on Form 1120S, line 21, differs from the amount on the electronic return by more than $100.

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 corporation's return is filed through an ERO, the IRS requires the ERO's signature. A paid preparer, if any, must sign Form 8453-S 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."

Use of PTIN

Paid preparers. Anyone who's paid to prepare the corporation's 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.*

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. 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.*

Refunds

The IRS generally issues a refund within 3 weeks after accepting the return. 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'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. Internal Revenue Code 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 this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping . . . . 4 hr., 46 min.

Learning about the law or the form . . . . . 6 min.

Preparing and sending the form to the IRS . . . . . 10 min.

Comments. You can send us comments by going to *www.irs.gov/formspubs,* clicking on "More Information," and then clicking on "Give us Feedback." 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. **DON'T SEND THE FORM TO THIS ADDRESS.** Instead, see *When and Where To File,* earlier.