Form **8453-CORP**

(Rev. December 2025)

Department of the Treasury
Internal Revenue Service

E-file Declaration for Corporations

For use with Form 1120 series returns. Do not file paper copies.
Go to *www.irs.gov/Form8453CORP* for the latest information.

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

OMB No. 1545-0123

Name of corporation

Employer identification number (EIN)

Part I Information (Whole dollars only)

1	Total income (Form 1120, line 11)	1	
2	Total income (Form 1120-F, Section II, line 11)	2	
3	Total income (loss) (Form 1120-S, line 6)	3	
4	Total income (Form 1120 , line)	4	

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

A ☐ I consent that the corporation's refund be directly deposited as designated on the corporation's 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 **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 does not 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 am an officer of the above corporation and 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 lines of the corporation's 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 acknowledgment 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 have reviewed the above corporation's return and that the entries on Form 8453-CORP 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 corporate officer will have signed this form before I submit the return. I will give the officer 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 am also the Paid Preparer, under penalties of perjury, I declare that I have 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 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 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 have 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.

Future Developments

For the latest information about developments related to Form 8453-CORP and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/Form8453CORP*.

What's New

Direct deposit of refund. For tax years beginning in 2025, a corporation can designate on its tax return that the corporation's refund can be directly deposited. See the instructions for the corporation's tax return.

General Instructions

Tip: Instead of filing Form 8453-CORP, 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-CORP, *E-file* Authorization for Corporations.

Purpose of Form

Use Form 8453-CORP to:

- Authenticate an electronic Form 1120, U.S. Corporation Income Tax Return; Form 1120-F, U.S. Income Tax Return of a Foreign Corporation; Form 1120-H, U.S. Income Tax Return for Homeowners Associations; Form 1120-S, U.S. Income Tax Return for an S Corporation; or any applicable corporate return electronically filed;
- 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 as designated on its tax return, and/or authorize an electronic funds withdrawal for payment of federal taxes owed.

Who Must File

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

When and Where To File

File Form 8453-CORP 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. Enter the corporation's name in the space provided.

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

Part I. Information

Complete Part I using the amounts from the applicable corporation's income tax return. If completing Form 8453-CORP for a corporation not listed on lines 1 through 3, include on line 4 the corporation's form number and total income from the applicable line of the corporation's return.

Part II. Declaration of Officer

Note: The corporate officer must check all applicable boxes.

If the corporation has tax due and the officer did not check box C, the corporation must make a timely payment using one of the methods described in the instructions for its tax return. For more information on depositing taxes, see the instructions for the corporation's tax return.

If the officer checks box C, 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 will not be considered complete, and therefore filed, unless either:

- Form 8453-CORP 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-CORP is used to select a PIN that is 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, or 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-CORP 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-CORP if either:

- Total income differs from the amount on the electronic return by more than $150, or
- Taxable income 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), do not 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-CORP 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."

Use of PTIN

Paid preparers. Anyone who is 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 go to *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 go to *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 business taxpayers filing this form is approved under OMB control number 1545-0123 and is included in the estimates shown in the instructions for their business income tax return.

Comments. You can send us comments through *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.