



**Paperwork Reduction Act Notice**

We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

- Recordkeeping** . . . . . 20 min.
- Learning about the law or the form** . . . . . 3 min.
- Preparing the form** . . . . . 17 min.
- Copying, assembling, and sending the form to IRS** . . . . . 20 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to the **Internal Revenue Service**, Washington, DC 20224, Attention: IRS Reports Clearance Officer, T:FP; or the **Office of Management and Budget**, Paperwork Reduction Project (1545-0936), Washington, DC 20503.

**Line-by-Line Instructions**

**Declaration Control Number (DCN)**

The DCN is a 14-digit number assigned to each taxpayer account. The electronic return originator (ERO) should enter this number as follows:

<u>Boxes</u>	<u>Entry</u>
1-2	File identification number (always "00").
3-8	Electronic filer identification number (EFIN) assigned by IRS.
9-11	Batch number (000 to 999) assigned by the ERO.
12-13	Serial number (00 to 99) assigned by the ERO.
14	Year digit (for 1990 the year digit is "0").

**Example.** The EFIN is 509325. The batch number is 000. The serial number is 56. The DCN should be 00-509325-00056-0.

Taxpayers will need to know the DCN and the acceptance date of their electronic return to contact their local district office to check on their refund.

**Name, Address, and Social Security Number**

If the taxpayer received a mailing label from the IRS, place the label in the name area. Cross out any errors and print the correct information on the label. Add any missing items (such as apartment number). If the taxpayer did not receive a label, print or type the information in the spaces provided.

**P.O. Box.**—If the post office does not deliver mail to the taxpayer's home, and the taxpayer has a P.O. box, enter the P.O. box number instead of the address.

**Note:** *The address must match the address shown on the electronically filed Form 1040, Form 1040A, or Form 1040EZ.*

**Part I.—Tax Return Information**

**Line 3.**—Enter the total Federal income tax withheld from Form(s) W-2, W-2G, and W-2P only. Do not include any withholding from Form(s) 1099.

**Part II.—Direct Deposit of Refund**

Taxpayers can elect to have their refund directly deposited by completing Part II.

**Line 6.**—The routing transit number (RTN) must contain 9 digits. If the RTN does not begin with 01 through 12, or 21 through 32, the Direct Deposit request will be rejected.

**Line 7.**—The depositor account number (DAN) can contain up to 17 alphanumeric characters. Include hyphens, but omit spaces and special symbols. If fewer than 17 characters, enter the number from left to right and leave the unused boxes blank.

**Line 9.**—To be eligible for Direct Deposit, taxpayers must provide proof of account ownership to their electronic return

originator. An acceptable proof of account ownership is a check, form, report, or other statement generated by the financial institution that has the taxpayer's name, routing transit number, and depositor account number preprinted on it. **Financial institutions will not accept payable-through accounts for Direct Deposit.**

**Line 10.**—The account designated to receive the Direct Deposit must be in the taxpayer's name. The account cannot include the name of any other person unless the taxpayer's filing status on the return is married filing jointly or married filing separately. If married filing jointly, the account can be in either or both spouses' names. If married filing separately, the account can be in the taxpayer's name, or, it can be a joint account in both spouses' names.

**Part III.—Declaration of Taxpayer**

The taxpayer's signature is required for all returns. If Part II is completed, this signature allows the IRS to advise the electronic return originator (ERO) and/or the transmitter when a Direct Deposit election will not be honored.

If the ERO makes changes to the electronic return after Form 8453 has been signed by the taxpayer but before it is transmitted, the ERO must have the taxpayer complete and sign a corrected Form 8453 if either of the following applies:

- The total income (Form 8453, line 1) differs from the amount on the electronic return by more than \$25, or
- The total tax (Form 8453, line 2), or the total refund (Form 8453, line 4), differs from the amount on the electronic return by more than \$5.

For more information, get Pub. 1345.

**Part IV.—Declaration of Electronic Return Originator (ERO)**

The ERO's signature is required by the IRS. If the ERO is not the paid preparer for this tax return, the ERO must check the box provided.