U.S. Individual Income Tax Declaration for Electronic Filing
For the year January 1–December 31, 1996

Use the IRS label. Otherwise, please print or type.

Part I Tax Return Information (Whole dollars only)
1 Total income (Form 1040, line 22; Form 1040A, line 14; Form 1040EZ, line 4) .............. 1
2 Total tax (Form 1040, line 51; Form 1040A, line 28; Form 1040EZ, line 10) .................. 2
3 Federal income tax withheld (Form 1040, line 52; Form 1040A, line 29a; Form 1040EZ, line 7) 3
4 Refund (Form 1040, line 60a; Form 1040A, line 31a; Form 1040EZ, line 11a) ............... 4
5 Amount you owe (Form 1040, line 62; Form 1040A, line 33; Form 1040EZ, line 12) ....... 5

Part II Direct Deposit of Refund (Optional—See instructions.)
6 Routing number
7 Account number

Part III Declaration of Taxpayer (Sign only after Part I is completed.)
9 I consent that my refund be directly deposited as designated in Part II, and declare that the information shown on lines 6 through 8 is correct. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.

Part IV Declaration of Electronic Return Originator (ERO) and Paid Preparer (See instructions.)
I declare that I have reviewed the above taxpayer’s return and that the entries on Form 8453 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. 1345, Handbook for Electronic Filers of Individual Income Tax Returns (Tax Year 1996). If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above taxpayer'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.
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 this 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.

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 15 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. DO NOT send the form to this address. Instead, see When and Where To File below.

Purpose of Form

Use Form 8453 to:

- Authenticate the electronic portion of Form 1040, 1040A, or 1040EZ,
- Send any accompanying paper schedules or statements,
- Authorize the electronic return originator (ERO) to transmit via a third-party transmitter, and
- Provide the taxpayer’s consent to directly deposit any refund.

When and Where To File

This form must be mailed to the service center where the electronic return was transmitted on the next working day after the ERO has received acknowledgment from the IRS that the return was accepted. Only the Andover, Austin, Cincinnati, Memphis, and Ogden Service Centers can accept electronic returns. Get Pub. 1345, Handbook for Electronic Filers of Individual Income Tax Returns (Tax Year 1996). It has step-by-step mailing instructions and addresses for the service centers.

Line Instructions

Declaration Control Number (DCN)—The DCN is a 14-digit number assigned by the ERO to each return. Clearly type or print the DCN in the top left corner of each Form 8453. Enter the number after the IRS has acknowledged receipt of the electronic return as follows:

<table>
<thead>
<tr>
<th>Boxes</th>
<th>Entry</th>
</tr>
</thead>
<tbody>
<tr>
<td>1–2</td>
<td>File identification number (always “000”)</td>
</tr>
<tr>
<td>3–8</td>
<td>Electronic filer identification number (EFIN) assigned by the IRS</td>
</tr>
<tr>
<td>9–11</td>
<td>Batch number (000 to 999) assigned by the ERO</td>
</tr>
<tr>
<td>12–13</td>
<td>Serial number (00 to 99) assigned by the ERO</td>
</tr>
</tbody>
</table>
| 14    | Year digit (for returns filed in 1997, the year digit is “7”)

Example. The EFIN is 509325. The batch number is 000. The serial number is 56. The DCN is 00-509325-00056-7.

Name, Address, and Social Security Number (SSN)—If the taxpayer received a peel-off label from the IRS, place the label in the name area. Cross out any errors and print the correct information. 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. Please verify that the SSN is clear and correct. If a joint return, be sure the names and SSNs are listed in the same order.

P.O. Box.—Enter the box number only if the post office does not deliver mail to the taxpayer’s home.

Note: The address must match the address shown on the electronically filed return.

Part I—Tax Return Information

Line 5.—Do not include the payment with Form 8453. Instead, mail it by April 15, 1997, with Form 1040-V to the applicable address shown on that form.

Part II—Direct Deposit of Refund

Taxpayers who want to have their refund directly deposited must complete Part II. A check, form, report, or other statement generated by the financial institution should show the routing number and account number.

For accounts payable through a financial institution other than the one at which the account is located, the taxpayer should use a document such as an account statement or account identification card showing the routing number of the bank or institution where the account is located. A deposit slip should not be used because it can contain internal routing numbers. If there is any doubt about the correct routing number, the taxpayer should contact the financial institution and ask for the correct routing number for direct deposit (Electronic Funds Transfers).

Note: Some financial institutions may not accept direct deposits into accounts that are payable through another bank or financial institution, including credit unions.

Line 6.—The routing number must be nine digits. If it does not begin with 01 through 12 or 21 through 32, the direct deposit will be rejected and a check sent.

Line 7.—The account number can be up to 17 characters (both numbers and letters). 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.

Caution: Some financial institutions do not permit the deposit of a joint refund into an individual account. The IRS is not responsible when a financial institution refuses a direct deposit.

Note: If the taxpayer wants the refund directly deposited, be sure the corresponding box for line 9 in Part III is checked.

Part III—Declaration of Taxpayer

An electronically transmitted return will not be considered complete, and therefore filed, unless and until a Form 8453 signed by the taxpayer is received by the IRS.

All filers must check one of the boxes for line 9.

If the ERO makes changes to the electronic return after Form 8453 has been signed by the taxpayer but before it is transmitted and either 1 or 2 below applies, the ERO must have the taxpayer complete and sign a corrected Form 8453.

1. The total income on line 1 differs from the amount on the electronic return by more than $25, or
2. The total tax on line 2, the refund on line 4, or the amount owed on line 5 differs from the amount on the electronic return by more than $7.

Part IV—Declaration of Electronic Return Originator (ERO) and Paid Preparer

A paid preparer must sign Form 8453 in the space for Paid Preparer’s Use Only. Only handwritten signatures are acceptable. But if the paid preparer is also the ERO, do not complete the paid preparer’s section. Instead, check the box labeled “Check if also paid preparer.”

The IRS requires the ERO’s signature.

Refunds.—After the IRS has accepted the return, the refund should be issued within 21 days. However, some refunds may be delayed because of compliance reviews to ensure that returns are accurate.

Refund Information.—Refund information is available on Tele-Tax. See the instruction booklet for Form 1040, 1040A, or 1040EZ for the phone number.