

### Declaration Control Number (DCN)

$$\boxed{00} - \boxed{\quad\quad\quad\quad\quad} - \boxed{\quad\quad\quad\quad} = \boxed{8}$$

IRS Use Only—Do not write or staple in this space.

Form 8453

# **U.S. Individual Income Tax Declaration for Electronic Filing**

Department of the Treasury  
Internal Revenue Service

OMB No. 1545-0936

1997

For the year January 1-December 31, 1997

► See instructions on back.

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

L A B E  H E R E	Your first name and initial	Last name	Your social security number 
	If a joint return, spouse's first name and initial	Last name	Spouse's social security number 
	Home address (number and street). If a P.O. box, see instructions.		Telephone number (optional) ( )
	City, town or post office, state, and ZIP code		
	For Paperwork Reduction Act Notice, see instructions.		

**Part I Tax Return Information (Whole dollars only)**

- 1** Total income (Form 1040, line 22; Form 1040A, line 14; Form 1040EZ, line 4) . . . . .  
**2** Total tax (Form 1040, line 53; Form 1040A, line 28; Form 1040EZ, line 10) . . . . .  
**3** Federal income tax withheld (Form 1040, line 54; Form 1040A, line 29a; Form 1040EZ, line 7) . . . . .  
**4** Refund (Form 1040, line 62a; Form 1040A, line 31a; Form 1040EZ, line 11a) . . . . .  
**5** Amount you owe (Form 1040, line 64; Form 1040A, line 33; Form 1040EZ, line 12) . . . . .

**Part II Direct Deposit of Refund (Optional—See instructions.)**

Attach Copy B of  
Forms W-2, W-2G,  
and 1099-R here.

- |                    |   |  |
|--------------------|---|--|
| 6 Routing number   | <input style="width: 100px; height: 25px; border: 1px solid black; margin-right: 10px;" type="text" value=""/> <input style="width: 100px; height: 25px; border: 1px solid black; margin-right: 10px;" type="text" value=""/> <input style="width: 100px; height: 25px; border: 1px solid black; margin-right: 10px;" type="text" value=""/> <input style="width: 100px; height: 25px; border: 1px solid black; margin-right: 10px;" type="text" value=""/> <input style="width: 100px; height: 25px; border: 1px solid black; margin-right: 10px;" type="text" value=""/>  | The routing number must be nine digits, and the first two must be 01 through 12 or 21 through 32.                                |
| 7 Account number   | <input style="width: 100px; height: 25px; border: 1px solid black; margin-right: 10px;" type="text" value=""/> <input style="width: 100px; height: 25px; border: 1px solid black; margin-right: 10px;" type="text" value=""/> <input style="width: 100px; height: 25px; border: 1px solid black; margin-right: 10px;" type="text" value=""/> <input style="width: 100px; height: 25px; border: 1px solid black; margin-right: 10px;" type="text" value=""/> <input style="width: 100px; height: 25px; border: 1px solid black; margin-right: 10px;" type="text" value=""/> <input style="width: 100px; height: 25px; border: 1px solid black; margin-right: 10px;" type="text" value=""/> <input style="width: 100px; height: 25px; border: 1px solid black; margin-right: 10px;" type="text" value=""/> <input style="width: 100px; height: 25px; border: 1px solid black; margin-right: 10px;" type="text" value=""/> <input style="width: 100px; height: 25px; border: 1px solid black; margin-right: 10px;" type="text" value=""/> <input style="width: 100px; height: 25px; border: 1px solid black; margin-right: 10px;" type="text" value=""/> |  |
| 8 Type of account: | <input style="width: 15px; height: 15px; border: 1px solid black; margin-right: 10px;" type="checkbox" value="Checking"/> Checking  | <input style="width: 15px; height: 15px; border: 1px solid black; margin-right: 10px;" type="checkbox" value="Savings"/> Savings |

**Part III**    **Declaration of Taxpayer** (Sign only after Part I is completed.)

- 9a**  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.

**b**  I do not want direct deposit of my refund or am not receiving a refund.

If I have filed a balance due return, I understand that if the IRS does not receive full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable interest and penalties. If I have filed a joint Federal and state tax return and there is an error on my state return, I understand my Federal return will be rejected.

Under penalties of perjury, I declare that the information I have given my ERO and the amounts in Part I above agree with the amounts on the corresponding lines of the electronic portion of my 1997 Federal income tax return. To the best of my knowledge and belief, my return is true, correct, and complete. I consent to my ERO sending my return, this declaration, and accompanying schedules and statements to the IRS. I also consent to the IRS sending my ERO and/or transmitter an acknowledgment of receipt of transmission and an indication of whether or not my return is accepted, and, if rejected, the reason(s) for the rejection. If the processing of my return or refund is delayed, I authorize the IRS to disclose to my ERO and/or transmitter the reason(s) for the delay, or when the refund was sent.

Sign  
Here

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Your signature

Date \_\_\_\_\_

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Spouse's signature. If a joint return, BOTH must sign.

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Date

**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 1997). 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 Paid Preparer declaration is based on all information of which I have any knowledge.

<b>ERO's Use Only</b> 	Date	Check if also paid preparer <input type="checkbox"/>	Check if self- employed <input type="checkbox"/>	Your social security number :
Firm's name (or yours if self-employed) and address 			EIN :	ZIP code

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.

Paid Preparer's Use Only	Preparer's signature	Date	Check if self- employed	<input type="checkbox"/>	Preparer's social security no.
Firm's name (or yours if self-employed) and address				EIN	ZIP code

## General Instructions

### 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 1997). 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:

<b>Boxes</b>	<b>Entry</b>
1-2	File identification number (always "00")
3-8	Electronic filer identification number (EFIN) assigned by the 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 returns filed in 1998, the year digit is "8")

**Example.** The EFIN is 509325. The batch number is 000. The serial number is 56. The DCN is 00-509325-00056-8.

**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, 1998, with **Form 1040-V** to the applicable address shown on that form.

### Part II—Direct Deposit of Refund

**Note:** *Taxpayers who want to have their refund directly deposited must complete Part II and check the box on line 9a.*

A check, form, report, or other statement generated by the financial institution should show the routing number and account number. On checks, the check number usually follows the account number at the bottom of the check. Be sure **not** to include the check 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.** If the routing number is not nine digits or 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.*

### 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.

**Note:** *All taxpayers must check the box on line 9a or line 9b.*

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

The IRS requires the ERO's signature. 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."

**Note:** *If the paid preparer's signature cannot be obtained on Form 8453, you may attach a copy of Form 1040, 1040A, or 1040EZ instead. Attach only pages 1 and 2, and write "COPY—DO NOT PROCESS" on each page.*

**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.

**Refund Information.** Refund information is available on TeleTax. See the instruction booklet for Form 1040, 1040A, or 1040EZ for the phone number.

**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.

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** on this page.

