### U.S. Individual Income Tax Declaration for an IRS e-file Return

For the year January 1–December 31, 2005

#### Part I

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4)</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Total tax (Form 1040, line 63; Form 1040A, line 38; Form 1040EZ, line 10)</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Federal income tax withheld (Form 1040, line 64; Form 1040A, line 39; Form 1040EZ, line 7)</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Refund (Form 1040, line 73a; Form 1040A, line 45a; Form 1040EZ, line 11a)</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Amount you owe (Form 1040, line 75; Form 1040A, line 47; Form 1040EZ, line 12)</td>
<td></td>
</tr>
</tbody>
</table>

#### Part II

### Declaration of Taxpayer (Sign only after Part I is completed)

- Be sure to keep a copy of your tax return.

- I consent that my refund be directly deposited as designated in the electronic portion of my 2005 Federal income tax return. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.

- I do not want direct deposit of my refund. If I am not receiving a refund.

- I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed on this return and/or a payment of estimated tax. I further declare that the amounts in Part I above are the amounts shown on the copy of my electronic income tax return. I consent to allow my electronic return originator (ERO) to send my return to the IRS and to receive from the IRS any acknowledgment of receipt or reason for rejection of the transmission, (a) an indication of any refund offset, (c) the reason for any delay in processing the return or refund, and (d) the date of any refund.

### Part III

#### Declaration of Electronic Return Originator (ERO) and Paid Preparer

- 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.

- 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 which I have any knowledge.

### Use Only

- ERO’s Social Security Number or PTIN
- Preparer’s Social Security Number or PTIN
- Preparer’s Signature
- Preparer’s Phone Number

**For Paperwork Reduction Act Notice, see back of form.**

Cat. No. 62766T Form 8453 (2005)
Internal Revenue Service (IRS).

filed Form 1040, 1040A, or 1040EZ to the

Note.

self-selected personal identification number

"6").

digit (for returns filed in 2006, the year digit is

assigned by the ERO. The last digit is the year

next two digits are the serial number (00 to 99)

number (000 to 999) assigned by the ERO. The

identification number (EFIN) assigned by the

The next six digits are the electronic filer

electronic return. The first two digits are the

IRS has acknowledged receipt of the

the top left corner of each Form 8453 after the

mail Form 8453 to the IRS at the applicable address shown in

the chart below.

When and Where To File

The ERO must mail Form 8453 to the IRS

within 3 business days after receiving

acknowledgement that the IRS has accepted

the electronically filed return. Mail Form 8453
to the IRS at the applicable address shown in

the chart below.

Line Instructions

Declaration control number (DCN). The DCN is

a 14-digit number assigned by the ERO to each

return. Clearly print or type the DCN in the

top left corner of each Form 8453 after the

IRS has acknowledged receipt of the

electronic return. The first two digits are the

file identification number and are always "00".

The next six digits are the electronic filer

identification number (EFIN) assigned by the

IRS. The next three digits are the batch

number (000 to 999) assigned by the ERO. The

next two digits are the serial number (00 to 99)

assigned by the ERO. The last digit is the year
digit (for returns filed in 2006, the year digit is

"6").

Example. The EFIN is 509325. The batch

number is 000. The serial number is 56. The DCN

is 00-509325-00056-6.

Name and address. If the taxpayer received

a peel-off name and address label from the

IRS, put the label in the name area. Cross out

any incorrect information 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.

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.

Social security number (SSN). Be sure to

t enter the taxpayer's SSN in the space

provided on Form 8453. If a joint return, list

the SSNs in the same order as the first names.

Part I—Tax Return Information

Line 6. Do not include any payment with

Form 8453. The method of payment depends

on whether the taxpayer checks the box on

line 6b or 6c. For details, see the instructions

for Part II.

Part II—Declaration of Taxpayer

Note. The taxpayer must check all applicable

boxes on line 6.

If there is an amount on line 5 and the
taxpayer checks one of the boxes on line 6b,
the taxpayer 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 taxpayer wants the
debit to occur).

Taxpayer signatures. 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. A Form 8453 signed by

an agent must have a power of attorney

attached that specifically authorizes the agent
to sign the return. To do this, you can use

Form 2848, Power of Attorney and

Declaration of Representative.

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 (a) the amount

on line 1 differs from the amount on the

electronic return by more than $50, or (b) any

amount on lines 2 through 5 differs from the

amount on the electronic return by more than

$14.

Internal Revenue Service Form 8453 can be faxed between the
taxpayer and the ERO. The ERO must receive the
faxed signed Form 8453 prior to

transmitting the return to the IRS. The

completed Form 8453, with signatures, must

be mailed by the ERO to the IRS.

Part III—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. 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 can attach a

copy of Form 1040, 1040A, or 1040EZ

instead. Attach only pages 1 and 2, and enter

"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. You can check on the

status of a 2005 refund if it has been at least

3 weeks from the date you filed the return.

To check on the status of a 2005 refund, do one of the

following:

• Go to www.irs.gov and click on Where's

My refund.

• Call 1-800-829-4477 for automated refund

information and follow the recorded

instructions.

• Call 1-800-829-1954.

Paperwork Reduction Act Notice. We ask for

this information on the 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 average time and expenses required to

complete and file this form will vary

depending on individual circumstances. For the

estimated averages, see the instructions for

your income tax return.

If you have suggestions for making this

form simpler, we would be happy to hear

from you. See the instructions for your

income tax return.

General Instructions

Instead of filing Form 8453, the
taxpayer may be able to sign the

return electronically using a

self-selected personal identification number

(PIN). For details, go to the IRS website at

www.irs.gov or see Pub. 1345.