

Department of the Treasury
Internal Revenue Service

► **File electronically with the partnership's tax return. Do not file paper copies.**
► **Information about Form 8453-B and its instructions is at www.irs.gov/form8453b.**

2014

For calendar year 2014, or tax year beginning _____, 2014, and ending _____, 20

Name of Partnership _____

Employer identification number _____

Part I Tax Return Information (Whole dollars only)

1	Gross receipts or sales less returns and allowances (Form 1065-B, line 1c)	1	
2	Gross profit (Form 1065-B, line 3)	2	
3	Taxable income (loss) from passive loss limitation activities (Form 1065-B, line 25)	3	
4	Taxable income (loss) from other activities (Form 1065-B, Schedule K, line 2)	4	
5	Qualified dividends from other activities (Form 1065-B, Schedule K, line 3)	5	

Part II Declaration of General Partner or Limited Liability Company Member Manager

- 6a** 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 partnership'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 **1-888-353-4537** no later than 2 business days before 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.
- b** I elect to receive an email regarding the partnership's payment from the Financial Agent involved in processing the electronic funds withdrawal. Enter your email address ► _____

If the partnership is filing a balance due return, I understand that if the IRS does not receive full and timely payment of its tax liability, the partnership will remain liable for the tax liability and all applicable interest and penalties.

Under penalties of perjury, I declare that I am a general partner or limited liability company member manager of the above partnership 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 partnership's 2014 federal income tax return. To the best of my knowledge and belief, the partnership's return is true, correct, and complete. I consent to my ERO, transmitter, and/or ISP sending the partnership'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 acknowledgement of receipt of transmission and an indication of whether or not the partnership's return is accepted, and, if rejected, the reason(s) for the rejection. If the processing of the partnership'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 general partner or limited liability company member manager

_____ Date

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I have reviewed the above partnership's return and that the entries on Form 8453-B 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 general partner or limited liability company member manager will have signed this form before I submit the return. I will give the general partner or limited liability company member manager 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 and 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 partnership'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 <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	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 partnership'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	Print/Type preparer's name _____	Preparer's signature _____	Date _____	Check if self-employed <input type="checkbox"/>	PTIN _____
	Firm's name ► _____	Firm's EIN ► _____			
	Firm's address ► _____	Phone no. _____			

General Instructions



Instead of filing Form 8453-B, a general partner or limited liability company member manager filing an electing large partnership's return through an electronic return originator (ERO) can sign the return using a personal identification number (PIN). For details, see Form 8879-B, IRS e-file Signature Authorization for Form 1065-B.

Future Developments

For the latest information about developments related to Form 8453-B and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form8453b.

Purpose of Form

Use Form 8453-B to:

- Authenticate an electronic Form 1065-B, U.S. Return of Income for Electing Large Partnerships,
- Authorize the ERO, if any, to transmit via a third-party transmitter, and
- Authorize the intermediate service provider (ISP) to transmit via a third-party transmitter if you are filing online (not using an ERO).

Who Must File

If you are filing a 2014 Form 1065-B through an ISP and/or transmitter and you are not using an ERO, you must file Form 8453-B with your electronically filed return. An ERO can use either Form 8453-B or Form 8879-B to obtain authorization to file the partnership's Form 1065-B.

When and Where To File

File Form 8453-B with the partnership'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. Print or type the partnership's name in the space provided.

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

Part II—Declaration of General Partner or Limited Liability Company Member Manager

Note. The general partner or limited liability company (LLC) member manager must check all applicable boxes on line 6.

If the signer of Part II checks box 6a, the signer 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 partnership wants the debit to occur).

An electronically transmitted return will not be considered complete, and therefore filed, unless either:

- Form 8453-B is signed by a general partner or LLC member manager, scanned into a PDF file, and transmitted with the return, or
- The return is filed through an ERO and Form 8879-B is used to select a PIN that is used to electronically sign the return.

The signature in Part II allows the IRS to disclose to the ERO, transmitter, and/or ISP:

- An acknowledgement that the IRS has accepted the partnership's electronically filed return, and
- The reason(s) for any delay in processing the return or refund.

If the ERO makes changes to the electronic return after Part II of Form 8453-B has been signed, whether it was before it was transmitted or if the return was rejected after transmission, the ERO must have the signer complete and sign a corrected Form 8453-B if either:

- The total income (loss) on Form 1065-B, line 11 differs from the amount on the electronic return by more than \$150, or
- The taxable income (loss) from passive loss limitation activities on Form 1065-B, line 25 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 partnership's return is filed through an ERO, the IRS requires the ERO's signature. A paid preparer, if any, must sign Form 8453-B 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 partnership'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 visit 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, IRS Paid Preparer Tax Identification Number (PTIN) Application and Renewal, or visit www.irs.gov/ptin.

Refunds. The IRS generally issues a refund within 3 weeks of accepting the return. 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. Internal Revenue Code 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 average time is:

Recordkeeping 2 hr., 9 min.

Learning about the law or the form 6 min.

Preparing and sending the form to the IRS 8 min.

Comments. You can send us comments by going to www.irs.gov/formspubs, clicking on "More Information," and then clicking on "Give us Feedback." 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.