

Department of the Treasury
Internal Revenue Service

For calendar year 1991, or fiscal year beginning _____, 1991, and ending _____, 19 _____

Name of estate or trust

Employer identification number

Name and title of fiduciary

Tax Return Information

1	Total income (Form 1041, line 9)	1		
2	Income distribution deduction (Form 1041, line 18)	2		
3	Taxable income of fiduciary (Form 1041, line 22)	3		
4	Total tax (Form 1041, line 23)	4		
5	Tax Due or Overpayment (Form 1041, line 27 or 28)	5		

Please Sign Here

Under penalties of perjury, I declare that the above amounts (or the amounts on the attached listing) agree with the amounts shown on the corresponding lines of the 1991 U.S. Fiduciary Income Tax Return(s). I have also examined a copy of the return(s) being filed via electronic/magnetic media with the Internal Revenue Service, and all accompanying schedules and statements. To the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. If I am not the transmitter, I have consented that the return(s), including this declaration and accompanying schedules and statements, be sent to the Internal Revenue Service by the return transmitter.

Signature of fiduciary or officer representing fiduciary

Date

Paid Preparer's Use Only

Preparer's signature

Date

Check if self-employed

Preparer's social security number

Firm's name (or yours if self-employed) and address

E.I. No.

ZIP code

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.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 7 minutes; **Learning about the law or the form**, 1 minute; **Preparing the form**, 13 minutes; **Copying, assembling, and sending the form to the IRS**, 20 minutes.

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 both the **Internal Revenue Service**, Washington, DC 20224, Attention: IRS Reports Clearance Officer, T:FP; and the **Office of Management and Budget**, Paperwork Reduction Project (1545-0967), Washington, DC 20503. **DO NOT** send the form to either of these offices. Instead, see **Where To File**, below.

Purpose of Form.—Use Form 8453-F to (1) authenticate the electronic/magnetic media **Form 1041**, U.S. Fiduciary Income Tax Return; (2) serve as a transmittal for any accompanying paper schedules, statements, and magnetic media; and (3) authorize the electronic/magnetic media filer to transmit via a third-party transmitter.

Note: A tax return is not considered filed unless it is signed. Form 8453-F is the signature document that completes the filing of the Form(s) 1041 filed on electronic/magnetic media.

Who Must File.—Every estate or trust filing a 1991 Form 1041 via electronic/magnetic media must file a signed Form 8453-F.

Signature For Multiple-Return Filing.—A single signature may be used for a multiple-return filing if the fiduciary is authorized to sign each return. If you are filing more than one return for which only one signature is provided, you must attach a multiple-return information listing according to the instructions given in **Pub. 1437**, Procedures for Electronic/Magnetic Media Filing of U.S. Fiduciary Income Tax Return, Form 1041, for Tax Year 1991. The information listing must include the name control of each estate or trust, its employer identification number (EIN), and the information shown on lines 1 through 5 above for each return.

Where To File.—Send Form 8453-F to: Internal Revenue Service, Philadelphia Service Center, ATTN: Magnetic Media Unit—DP 115, 11601 Roosevelt Blvd., Philadelphia, PA 19154.

When To File.—An estate or trust must file its income tax return by the 15th day of the 4th month following the close of the tax year of the estate or trust. This filing date also applies to returns filed electronically or on magnetic media. For returns filed electronically, the transmitter must send the signed Form 8453-F the same day the transmission is made. For returns filed on magnetic tape or diskette, the transmitter must send the signed Form 8453-F in the same package with the corresponding tape or diskette.