

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 min.
- Learning about the law or the form** 4 min.
- Preparing the form** 18 min.
- Copying, assembling, and sending the form to the IRS** 20 min.

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**, Attention: Reports Clearance Officer, PC:FP, Washington, DC 20224; and the **Office of Management and Budget**, Paperwork Reduction Project (1545-0967), Washington, DC 20503. **DO NOT** send Form 8453-F to either of these offices. Instead, see **Where To File** below.

Purpose of Form

Use Form 8453-F to (a) authenticate the electronic or magnetic media **Form 1041**, U.S. Income Tax Return for Estates and Trusts; (b) serve as a transmittal for any accompanying paper schedules, statements, and magnetic media; and (c) authorize the electronic or 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 or magnetic media.*

Who Must File

Every estate or trust filing a 1994 Form 1041 via electronic or 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. The signer must attach a multiple-return information listing according to the instructions in **Pub. 1437**, Procedures for Electronic and Magnetic Media Filing of U.S. Income Tax Return for Estates and Trusts, Form 1041. 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 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 its tax year. 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.

Declaration of Electronic and/or Magnetic Media Return Originator (EMMRO) and Paid Preparer

The EMMRO is one who deals directly with the fiduciary and either prepares tax returns or collects prepared tax returns, including Forms 8453-F, for fiduciaries who wish to have the return of the estate or trust electronically or magnetically filed. The EMMRO's signature is required by the IRS.

A paid preparer who is not also the EMMRO must sign Form 8453-F in the space for **Paid Preparer's Use Only**. A paid preparer who is also the EMMRO should instead check the box in the **EMMRO's Use Only** section labeled "Check if also paid preparer."