

**Foreign Corporation Income Tax Declaration for an IRS e-file Return**

File electronically with the corporation's tax return. Do not file paper copies.

Information about Form 8453-I and its instructions is at [www.irs.gov/form8453i](http://www.irs.gov/form8453i).

**2014**

Department of the Treasury  
Internal Revenue Service

For calendar year 2014, or tax year beginning \_\_\_\_\_, 2014, ending \_\_\_\_\_, 20\_\_\_\_

Name of corporation \_\_\_\_\_ Employer identification number \_\_\_\_\_

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

Table with 2 columns: Description and Amount. Rows include Total income, Taxable income, Total tax, Amount owed, and Overpayment.

**Part II Declaration of Officer (see instructions) Be sure to keep a copy of the corporation's tax return.**

- 6a I consent that the corporation's refund be directly deposited as designated on the Form 8302, Electronic Deposit of Tax Refund of \$1 Million or More, that will be electronically transmitted with the corporation's 2014 federal income tax return.
b I do not want direct deposit of the corporation's refund or the corporation is not receiving a refund.
c 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 corporation's federal taxes owed on this return...

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

Under penalties of perjury, I declare that I am an officer of the above corporation 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 corporation's 2014 federal income tax return.

Sign Here Signature of officer \_\_\_\_\_ Date \_\_\_\_\_ Title \_\_\_\_\_

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

I declare that I have reviewed the above corporation's return and that the entries on Form 8453-I 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.

Form section for ERO's Use Only with fields for signature, date, firm name, EIN, and SSN/PTIN.

Under penalties of perjury, I declare that I have examined the above corporation'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.

Form section for Paid Preparer Use Only with fields for name, signature, date, firm name, EIN, and address.

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## General Instructions

**Note.** *Instead of filing Form 8453-I, a corporate officer filing a corporation's return through an electronic return originator (ERO) can sign the return using a personal identification number (PIN). For details, see Form 8879-I, IRS e-file Signature Authorization for Form 1120-F.*

### Future Developments

For the latest information about developments related to Form 8453-I and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/form8453i](http://www.irs.gov/form8453i).

### Purpose of Form

Use Form 8453-I to:

- Authenticate an electronic Form 1120-F, U.S. Income Tax Return of a Foreign Corporation,
- Authorize the ERO, if any, to transmit via a third-party transmitter,
- Authorize the intermediate service provider (ISP) to transmit via a third-party transmitter if you are filing online (not using an ERO), and
- Provide the corporation's consent to directly deposit any refund and/or authorize an electronic funds withdrawal for payment of federal taxes owed.

### Who Must File

If you are filing a 2014 Form 1120-F through an ISP and/or transmitter and you are not using an ERO, you must file Form 8453-I with your electronically filed return. An ERO can use either Form 8453-I or Form 8879-I to obtain authorization to file a corporation's Form 1120-F.

### When and Where To File

File Form 8453-I with the corporation's electronically filed income tax return. Use a scanner to create a Portable Document Format (PDF) of the completed form. Your tax preparation software will allow you to transmit this Pdf with the return.

## Specific Instructions

**Name.** Print or type the corporation's name in the space provided.

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

### Part II. Declaration of Officer

**Note.** *The corporate officer must check all applicable boxes on line 6.*

If the corporation has tax due (line 4) and the officer did not check box 6c, the rules for payment of the tax due depend on whether the corporation maintains an office or place of business in the United States. See *Payment of Tax Due* in the Instructions for Form 1120-F for these rules.

If the officer checks box 6c, the officer 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 corporation wants the debit to occur).

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

- Form 8453-I is signed by a corporate officer, scanned into a Pdf file, and transmitted with the return, or
- The return is filed through an ERO and Form 8879-I is used to select a PIN that is used to electronically sign the return.

The officer's signature allows the IRS to disclose to the ERO, transmitter, and/or ISP:

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

The declaration of officer must be signed and dated by:

- The president, vice president, treasurer, assistant treasurer, chief accounting officer, or
- Any other corporate officer (such as tax officer) authorized to sign the corporation's income tax return.

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

- The total income on Form 1120-F, Section II, line 11, differs from the amount on the electronic return by more than \$150, or
- The taxable income on Form 1120-F, Section II, line 31, 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 corporation's return is filed through an ERO, the IRS requires the ERO's signature. A paid preparer, if any, must sign Form 8453-I 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."

**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.

### Use of PTIN

**Paid preparers.** Anyone who is paid to prepare the corporation'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](http://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](http://www.irs.gov/ptin).

**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. 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** . . . . . 4 hrs., 46 min.
- Learning about the law or the form** . . . . . 34 min.
- Preparing the form** . . . . . 1 hr., 36 min.
- Copying, assembling, and sending the form to the IRS** . . . . . 16 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:M:S, 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.