

Department of the Treasury
Internal Revenue Service

For calendar year 2002, or fiscal year beginning _____, 2002, and ending _____, 20_____

▶ See instructions on back.

Name of partnership

Employer identification number

Part I Partnership Return Information

1	Gross receipts or sales less returns and allowances (Form 1065, line 1c)	1	
2	Gross profit (Form 1065, line 3)	2	
3	Ordinary income (loss) from trade or business activities (Form 1065, line 22)	3	
4	Net income (loss) from rental real estate activities (Form 1065, Schedule K, line 2)	4	
5	Net income (loss) from other rental activities (Form 1065, Schedule K, line 3c)	5	

Part II Transmitter Information

6 Transmitter's name

Part III Declaration of General Partner or Limited Liability Company Member

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 electronic portion of the 2002 U.S. Return(s) of Partnership Income. I have also examined a copy of the return(s) being filed electronically 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. If I am not the transmitter, I consent that the return(s), including this declaration and accompanying schedules and statements, be sent to the Internal Revenue Service by the return transmitter. I also consent to the IRS' sending the transmitter an acknowledgment of receipt of transmission and an indication of whether or not the return is accepted, and, if rejected, the reason(s) for the rejection.

▶ _____ ▶ _____
Signature of general partner or limited liability company member Date

Part IV Declaration of Paid Preparer (See instructions).

Paid Preparer's Use Only

Under penalties of perjury, I declare that I have examined the above partnership return(s) and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

Preparer's signature ▶ _____ Date _____ Check if self-employed Preparer's SSN or PTIN _____

Firm's name (or yours if self-employed), address, and ZIP code ▶ _____ EIN ▶ _____

Phone no. () _____

Purpose of Form

Use Form 8453-P to:

- Authenticate the electronic **Form 1065**, U.S. Return of Partnership Income;
- Serve as a transmittal for any accompanying paper schedules and statements; and
- Authorize the electronic filer to transmit via a third-party transmitter.

Caution: *A tax return is not considered filed unless it is signed. Form 8453-P is the signature document that completes the filing of the Form(s) 1065 filed electronically.*

Who Must File

Every partnership filing a 2002 Form 1065 electronically must file a signed Form 8453-P.

Signature For Multiple-Return Filing

A single signature may be used for a multiple-return filing if the person signing for the partnerships is authorized to sign each return. The signer must attach a multiple-return information listing according to the instructions in **Pub. 1524**, Procedures for the 1065 e-file Program, U.S. Return of Partnership Income for Tax Year 2002. **Do not** enter totals from multiple returns on lines 1 through 5.

Where To File

Internal Revenue Service
Ogden Submission Processing Center (OSPC)
1973 N. Rulon White Blvd. Stop 1056
Ogden, UT 84201

When To File

A partnership must file its return of income by the 15th day of the 4th month following the close of the partnership's tax year. This filing date also applies to returns filed electronically. For returns filed electronically, the transmitter must send the signed Form 8453-P within 3 business days after the electronic transmission has been accepted.

Declaration of Paid Preparer

A paid preparer must sign Form 8453-P in the space for **Paid Preparer's Use Only**.

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.

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** 6 min.
- Learning about the law or the form** 5 min.
- Preparing the form** 18 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 Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send Form 8453-P to this address. Instead, see **Where To File** on this page.

