

**S Corporation Declaration and Signature
for Electronic Filing**

2003

Department of the Treasury
Internal Revenue Service

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

For calendar year 2003, or fiscal year beginning _____, 2003, and ending _____, 20

Name of S Corporation _____	Employer identification number _____
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Part I Tax Return Information (Whole dollars only)

1 Gross receipts or sales less returns and allowances (Form 1120S, line 1c)	1	
2 Gross profit (Form 1120S, line 3)	2	
3 Ordinary income (loss) from trade or business activities (Form 1120S, line 21)	3	
4 Net income (loss) from rental real estate activities (Form 1120S, Schedule K, line 2)	4	
5 Income (loss) (Form 1120S, Schedule K, line 23)	5	

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 8050**, Direct Deposit of Corporate Tax Refund, that will be electronically transmitted with the corporation's 2003 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, and the financial institution to debit the entry to this account. To revoke payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to 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.

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 S 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 named corporation and that the information I have given my intermediate service provider (ISP), electronic return originator (ERO) and the amounts in Part I above agree with the amounts on the corresponding lines of the electronic portion of my S corporation's 2003 Federal income tax return. To the best of my knowledge and belief, the S corporation's return is true, correct and complete. I consent to my ISP, ERO, and/or transmitter, sending the S corporation's return, this declaration, and accompanying schedules and statements to the IRS. I also consent to the IRS sending my ISP, ERO, and/or transmitter, an acknowledgement of receipt of transmission and an indication of whether or not the S corporation's return is accepted, any indication of a refund offset, and, if rejected, the reason(s) for the rejection. If the processing of the S corporation's return or refund is delayed, I authorize the IRS to disclose to my ISP, ERO, and/or transmitter, the reason(s) for the delay, or when the refund was sent.

Sign Here	Signature of officer _____	Date _____	Title _____
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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-S 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 corporate officer will have signed this form before I submit the return. I will give the officer a copy of all forms and information to be filed with the IRS, and have followed all other requirements in **Pub. 1345**, Handbook for Authorized IRS e-file Providers, and **Pub. 4163**, Modernized e-file Information for Authorized e-file Providers for Form 1120/1120S. If I am also the Paid Preparer, 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 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 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.

Paid Preparer's Use Only	Preparer's signature _____	Date _____	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN _____
	Firm's name (or yours if self-employed), address, and ZIP code _____			EIN _____ Phone no. () _____

General Instructions

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

Purpose of Form

Use Form 8453-S to:

- Authenticate an electronic **Form 1120S**, U.S. Income Tax Return for an S Corporation,
- Authorize the ERO, if any, to transmit via a third-party transmitter,
- Authorize the 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.

Caution: Corporations required to attach certain forms and schedules to their income tax return will not be able to file electronically when the Form 1120S e-file program begins. Visit www.irs.gov/efile for details.

Who Must File

If you are filing a 2003 Form 1120S through an ISP and/or transmitter and you are not using an ERO, you must file Form 8453-S with your electronically filed return. An ERO can use either Form 8453-S or Form 8879-S to obtain authorization to file the corporation's Form 1120S.

When and Where To File

File Form 8453-S with the corporation's electronically filed income tax return. Use a scanner to create a pdf file of the completed form. Your tax preparation software will allow you to transmit this pdf file with your return.

Specific Instructions

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

Employer identification number (EIN). Be sure to 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 officer checks box 6b and the corporation is using the Electronic Federal Tax Payment System (EFTPS) or **Form 8109**, Federal Tax Deposit Coupon, to deposit tax, the corporation must deposit the payment no later than the 15th day of the 3rd month after the end of its tax year. For EFTPS deposits to be made timely, the corporation must initiate the transaction at least 1 business day before the date the deposit is due.

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-S 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-S 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 ISP, ERO, and/or transmitter:

- An acknowledgement that the IRS has accepted the corporation's electronically filed return,
- The reason(s) for a delay in processing the return or refund, and
- If a refund offset may occur.

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.

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.

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 and a paid preparer, if any, must sign Form 8453-S in the space for **Paid Preparer's 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."

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 4 hr., 46 min.

Learning about the law or the form 28 min.

Preparing the form . . . 1 hr., 30 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 Products Coordinating Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send Form 8453-S to this address. Instead, see **How To File** on this page.

