

Declaration Control Number (DCN)

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IRS Use Only—Do not write or staple in this space.

Form 8453

U.S. Individual Income Tax Declaration for an IRS e-file Return

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

For the year January 1–December 31, 2006

2006

See instructions on back.

Use the IRS label. Otherwise, please print or type.

Labels: L, A, B, E, L, H, E, R, E. Fields: Your first name and initial, Last name, Your social security number, Spouse's social security number, Home address, Apt. no., City, town or post office, state, and ZIP code, Daytime phone number.

Part I Tax Return or Request for Refund Information (Whole dollars only)

Table with 2 columns: Description (Adjusted gross income, Total tax, Federal income tax withheld, Refund, Amount you owe) and Line number (1-5).

Part II Declaration of Taxpayer (Sign only after Part I is completed.) Be sure to keep a copy of your tax return.

- 6a I consent that my refund be directly deposited as designated in the refund section of my 2006 federal income tax return...
b I do not want direct deposit of my refund or I am not receiving a refund.
c I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal entry...

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

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return, or request for refund, and accompanying schedules and statements for the tax year ending December 31, 2006, and to the best of my knowledge and belief, it is true, correct, and complete.

Sign Here: Your signature, Date, Spouse's signature, Date

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (See instructions.)

I declare that I have reviewed the above taxpayer's return, or request for refund, and that the entries on Form 8453 are complete and correct to the best of my knowledge.

ERO's Use Only: Fields for signature, date, firm's name, EIN, phone no., and checkboxes for also paid preparer and self-employed.

Under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.

Paid Preparer's Use Only: Fields for signature, date, firm's name, EIN, phone no., and checkbox for self-employed.

## General Instructions

**TIP** *Instead of filing Form 8453, the taxpayer may be able to sign the return, or request for refund, electronically using a self-selected personal identification number (PIN). For details, go to the IRS website at [www.irs.gov](http://www.irs.gov) or see Pub. 1345.*

### Purpose of Form

Use Form 8453 to:

- Authenticate the electronic portion of Form 1040, 1040A, 1040EZ, or 1040EZ-T,
- Send any required paper forms (do not send Forms W-2, W-2G, or 1099-R),
- Authorize the electronic return originator (ERO) to transmit via a third-party transmitter, and
- Provide the taxpayer's consent to directly deposit any refund and/or authorize an electronic funds withdrawal for payment of federal taxes owed and/or a payment of estimated tax.

**Note.** Do not mail a copy of an electronically filed Form 1040, 1040A, 1040EZ, or 1040EZ-T to the Internal Revenue Service (IRS).

### When and Where To File

The ERO must mail Form 8453 to the IRS within 3 business days after receiving acknowledgement that the IRS has accepted the electronically filed return, or request for refund. Mail Form 8453 to the IRS at the applicable address shown in the chart below.

### Line Instructions

**Declaration control number (DCN).** The DCN is a 14-digit number assigned by the ERO to each return, or request for refund. Clearly print or type the DCN in the top left corner of each Form 8453 after the IRS has acknowledged receipt of the electronic return, or request for refund. The first two digits are the file identification number and are always "00". The next six digits are the electronic filer identification number (EFIN) assigned by the IRS. The next three digits are the batch number (000 to 999) assigned by the ERO. The next two digits are the serial number (00 to 99) assigned by the ERO. The last digit is the year digit (for returns filed in 2007, the year digit is "7").

**Example.** The EFIN is 509325. The batch number is 000. The serial number is 56. The DCN is 00-509325-00056-7.

**Name and address.** If the taxpayer received a peel-off name and address label from the IRS, put the label in the name area. Cross out any incorrect information and print the correct information. Add any missing items, such as apartment number. If the taxpayer did not receive a label, print or type the information in the spaces provided.

**P.O. box.** Enter the box number only if the post office does not deliver mail to the taxpayer's home.

**Note.** The address must match the address shown on the electronically filed return, or request for refund.

**Social security number (SSN).** Be sure to enter the taxpayer's SSN in the space provided on Form 8453. If a joint return, or request for refund, list the SSNs in the same order as the first names.

### Part I—Tax Return or Request for Refund Information

**CAUTION** *If you are filing Form 8453 only because of Form 1040EZ-T, you will need to complete line 4 in Part I. Lines 1, 2, 3, and 5 should be left blank. However, you will still need to complete Parts II and III.*

**Line 5.** Do not include any payment with Form 8453. The method of payment depends on whether the taxpayer checks the box on line 6b or 6c. For details, see the instructions for Part II.

### Part II—Declaration of Taxpayer

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

If there is an amount on line 5 and the taxpayer checks box 6b and is paying by check or money order, mail the payment by April 16, 2007, with Form 1040-V to the applicable address shown on that form. Taxpayers who live in Maine, Maryland, Massachusetts, New Hampshire, New York, Vermont, or the District of Columbia have until April 17, 2007.

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

**Taxpayer signatures.** An electronically transmitted return, or request for refund, will not be considered complete, and therefore filed, unless and until a Form 8453 signed by the taxpayer is received by the IRS. A Form 8453 signed by an agent must have a power of attorney attached that specifically authorizes the agent to sign the return, or request for refund. To do this, you can use Form 2848, Power of Attorney and Declaration of Representative. Refer to Pub. 947, Practice Before the IRS and Power of Attorney, for guidance.

If the ERO makes changes to the electronic return, or request for refund, after Form 8453 has been signed by the taxpayer but before it is transmitted, the ERO must have the taxpayer complete and sign a corrected Form 8453 if (a) the amount on line 1 differs from the amount on the electronic return by more than \$50, or (b) any amount on lines 2 through 5 differs from the amount on the electronic return, or request for refund, by more than \$14.

Form 8453 can be faxed between the taxpayer and the ERO. The ERO must receive the faxed signed Form 8453 prior to transmitting the return, or request for refund, to the IRS. The completed Form 8453, with signatures, must be mailed by the ERO to the IRS.

### Part III—Declaration of Electronic Return Originator (ERO) and Paid Preparer

The IRS requires the ERO's signature. A paid preparer must sign Form 8453 (unless you are only filing Form 8453 for Form 1040EZ-T) in the space for *Paid Preparer's Use Only*. But if the paid preparer is also the ERO, do not complete the paid preparer's section. Instead, check the box labeled "Check if also paid preparer."

**Note.** If the paid preparer's signature cannot be obtained on Form 8453, you can attach a copy of Form 1040, 1040A, or 1040EZ instead. Attach only pages 1 and 2, and enter "COPY—DO NOT PROCESS" on each page.

**Refunds.** After the IRS has accepted the return, or request for refund, the refund should be issued within 3 weeks. However, some refunds may be delayed because of compliance reviews to ensure that returns, or a request for refund, are accurate.

**Refund information.** You can check on the status of a 2006 refund if it has been at least 3 weeks from the date you filed the return, or request for refund. To check on the status of a 2006 refund, do one of the following:

- Go to [www.irs.gov](http://www.irs.gov) and click on *Where's My Refund*.
- Call 1-800-829-4477 for automated refund information and follow the recorded instructions.
- Call 1-800-829-1954.

**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 average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

IF the electronic return, or request for refund, was transmitted to:	THEN mail Form 8453 to:
Andover or Kansas City Submission Processing Center	Internal Revenue Service Attn: Shipping and Receiving, 0254 Receipt and Control Operations Andover, MA 05544-0254
Austin, Fresno, or Philadelphia Submission Processing Center	Internal Revenue Service Attn: Shipping and Receiving, 0254 Receipt and Control Branch Austin, TX 73344-0254