



## General Instructions



*Instead of filing Form 8453-S, 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-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 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 2009 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 Portable Document File (PDF) file of the completed form. Your tax preparation software will allow you to transmit this PDF file 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 and the officer did not check box 6c, the corporation must use the Electronic Federal Tax Payment System (EFTPS) or Form 8109, Federal Tax Deposit Coupon, to pay its 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 ERO, transmitter, and/or ISP:

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

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-S 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-S if either:

- The total income (loss) on Form 1120S, line 6 differs from the amount on the electronic return by more than \$150, or
- The ordinary business income (loss) on Form 1120S, line 21 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-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."

**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.

**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 return preparers 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 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 Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the form to this address. Instead, see *When and Where To File* on this page.