

TLS, have you transmitted all R text files for this cycle update?

I.R.S. SPECIFICATIONS TO BE REMOVED BEFORE PRINTING
 INSTRUCTIONS TO PRINTERS
 Form 8453-PE, PAGE 1 of 2
 MARGINS: TOP 13 mm (1/2"), CENTER SIDES. PRINTS: HEAD TO HEAD
 PAPER: WHITE WRITING, SUB. 20. INK: BLACK
 FLAT SIZE: 216 mm (8 1/2") x 279 mm (11")
 PERFORATE: (NONE)
DO NOT PRINT — DO NOT PRINT — DO NOT PRINT — DO NOT PRINT

| Action | Date | Signature |
|--------------------------|------|-----------|
| O.K. to print | | |
| Revised proofs requested | | |

DRAFT

Form **8453-PE** **U.S. Partnership Declaration for an IRS e-file Return** OMB No. 4646-0020

File electronically with the partnership return. Do not file paper copies.

Department of the Treasury Internal Revenue Service For calendar year 2006, or tax year beginning 1, 2006, and ending 2, 3, 2006

2006

Name of partnership 4 Employer identification number 5

Part I Partnership Return Information

| | | | |
|---|--------------------------------------------------------------------------|---|----|
| 1 | Gross receipts or sales less returns and allowances (Form 1065, line 1c) | 1 | 6 |
| 2 | Gross profit (Form 1065, line 3) | 2 | 7 |
| 3 | Ordinary business income (loss) (Form 1065, line 22) | 3 | 8 |
| 4 | Net rental real estate income (loss) (Form 1065, Schedule K, line 2) | 4 | 9 |
| 5 | Other net rental income (loss) (Form 1065, Schedule K, line 3c) | 5 | 10 |

Part II Declaration of General Partner or Limited Liability Company Member

Under penalties of perjury, I declare that I am a general partner or limited liability company member of the above partnership 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 partnership's 2006 federal income tax return. To the best of my knowledge and belief, the partnership's return is true, correct, and complete. I consent to the IRS sending my ERO, transmitter, and/or ISP sending the partnership's return, this declaration, and the accompanying schedules and statements to the IRS. I also consent to the IRS sending my ERO, transmitter, and/or ISP an acknowledgement of receipt of transmission and an indication of whether or not the partnership's return is accepted and, if rejected, the reason(s) for the rejection. If the processing of the partnership's return is delayed, I authorize the IRS to disclose to my ERO, transmitter, and/or ISP the reason(s) for the delay.

Sign Here

Signature of general partner or limited liability company member 11 Date 12 Title

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

I declare that I have reviewed the above partnership's return and that the entries on Form 8453-PE 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 general partner or limited liability company member will have signed this form before I submit the return. I will give the general partner or limited liability company member a copy of all forms and information to be filed with the IRS, and have followed all other requirements in Pub. 3112, IRS e-file Application and Participation, and Pub. 4163, Modernized e-file (MeF) Information for Authorized IRS e-file Providers of Form 1065. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above partnership'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), and address | | EIN | Phone no. () | |

Under penalties of perjury, I declare that I have examined the above partnership'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. () |

1545-71

DRAFT



IRS. SPECIFICATIONS TO BE REMOVED BEFORE PRINTING

INSTRUCTIONS TO PRINTERS
 Form 8453-PE, PAGE 2 of 2
 MARGINS: TOP 13 mm (1/2"), CENTER SIDES. PRINTS: HEAD TO HEAD
 PAPER: WHITE WRITING, SUB. 20. INK: BLACK
 FLAT SIZE: 216 mm (8 1/2") x 279 mm (11")
 PERFORATE: (NONE)

DO NOT PRINT — DO NOT PRINT — DO NOT PRINT



Do not file Form 8453-P if you are using the new electronic filing system. Instead file Form 8453-PE, U.S. Partnership Declaration for an IRS e-file Return. See the Instructions for Form 1065 for more information.

Form 8453-~~3~~PE (2006) Partnerships Page 2

General Instructions

TIP Instead of filing Form 8453-~~3~~PE as 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-~~3~~PE, IRS e-file Signature Authorization for Form 1120ES.

Purpose of Form

- Use Form 8453-PE to:
- Authenticate an electronic Form 1120ES, U.S. Return of Partnership Income.
 - Authorize the ERO, if any, to transmit via a third-party transmitter, and
 - 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 2006 Form 1120ES through an ISP and/or transmitter and you are not using an ERO, you must file Form 8453-PE with your electronically filed return. An ERO can use either Form 8453-PE or Form 8879-PE to obtain authorization to file the corporation's return.

When and Where to File

File Form 8453-PE 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

General Partner or Limited Liability Company member
 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 6e, 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 and credit card information (debit card if the corporation was the debit card issuer)

An electronically transmitted return will be considered complete and therefore filed, unless either:

- Form 8453-PE is signed by a corporate officer and attached as a PDF file, and transmitted with the return, or
- The return is filed through an ERO and Form 8879-PE 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, and
- The reason(s) for any delay in processing the return.

If a return is set may occur. The declaration of officer must be signed and dated by:

- The president, vice president, treasurer, assistant treasurer, chief financial officer, or
 - Any other corporate officer (such as the ERO) authorized to sign the corporation's income tax return.
- The officer's signature changes to the ERO after Form 8879-PE is signed and transmitted. If the return is transmitted after transmission is complete, the officer must sign a completed Form 8453-PE.

The total amount (loss) differs from the amount on line 2 if more than \$150, or if the amount on line 2 differs from the electronic return by more than \$150.

Part III—Declaration of ERO or Third-Party Transmitter (if not using an ERO) and Preparer

Note. If the return is filed online through an ISP 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 the return. If the preparer is not the ERO, do not complete the preparer section. Instead, check the box labeled "Check if returned by the IRS has accepted the return." However, some refunds may be delayed because of compliance issues that returns are subject to.

Refunds. The IRS has accepted the return, but a refund may be issued. However, some refunds are delayed because of compliance issues that returns are subject to.

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** 15 min.
- Learning about the law or the form** 15 min.
- Preparing the form** 15 min.
- Copying, assembling, and sending the form to the IRS** 15 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-6406, Washington, DC 20224. Do not send the form to this address. Instead, see *When and Where to File* on this page.

general partner or limited liability company member
 PE
 PE
 1065
 PE
 1065
 PE / PE
 1065
 PE

Draft as of 5/21/06

2/5
 6
 X+0