

Description of Major Changes for Form 8453-EX, Excise Tax Declaration for an IRS e-file Return

Form 8453-EX, Excise Tax Declaration for an IRS *e-file* Return, is a new form that will be used in the Modernized e-File program. This form is necessary to enable the electronic filing of Forms 720, 2290, and 8849.

IRC 4481(e), as added by section 867(c) of the American Jobs Creation Act of 2004 (P.L. 108-357), requires taxpayers with 25 or more vehicles for any taxable period to file Form 2290 electronically.

Generally, section 301(e) of the American Jobs Creation Act of 2004 (P.L. 108-357) authorizes electronic filing for Form 8849.

There is no statutory requirement to file Form 720 electronically. Instead, it was added to Modernized e-File to meet the stated Congressional policy that paperless filing is the preferred and most convenient means of filing federal tax and information returns.

Note. Part III of Form 8453-EX refers to Publication 4163, Modernized e-File (MeF) Information for Authorized *e-file* Providers. As it stands now, Pub. 4163 is written for Forms 1120 and 1120S. In an email dated May 24, 2007, Sandy Ricci of Electronic Tax Administration (ETA) asked us to keep the reference to Pub. 4163. ETA acknowledged that this publication may not be formally updated until December 2007. However, ETA is providing an informal revision, including excise tax information, to the software developers and transmitters.