

2007 Form 8453-OL
U.S. Individual Income Tax Declaration
for an IRS *e-file* Online Return

- Purpose:** This is the first circulated draft of the 2007 Form 8453-OL, U.S. Individual Income Tax Declaration for an IRS *e-file* Online Return, for your review and comments.
- TPCC Meeting:** None, but may be arranged if requested.
- Prior Revisions:** The 2006 version of Form 8453-OL can be accessed at:
<http://www.irs.gov/pub/irs-pdf/f8453ol.pdf>
- Other Products:** Circulations of draft forms, instructions, notices, and publications are posted at: http://taxforms.web.irs.gov/draft_products.html
- Comments:** Please e-mail, fax, call, or mail any comments by May 29, 2007.

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Major Changes for
2007 Form 8453-OL
U.S. Individual Income Tax Declaration
for an IRS *e-file* Online Return

All references to Form 1040EZ-T and “request for refund” have been removed.
Notice 2006-50

On page 1, the second sentence in the first paragraph of Part II has been corrected. ETA

Declaration Control Number (DCN)

00 - [] - [] - 8

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

Form 8453-OL

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

OMB No. 1545-0074

2007

Department of the Treasury Internal Revenue Service

For the year January 1–December 31, 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, Important! You must enter your SSN(s) above., Daytime phone number.

Part I Tax Return 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. Be sure to keep a copy of your tax return.

- 6a [] I consent that my refund be directly deposited...
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 tax 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, and accompanying schedules and statements for the tax year ending December 31, 2007, and to the best of my knowledge and belief, it is true, correct, and complete.

Sign Here: Your signature, Date, Spouse's signature. If a joint tax return, both must sign., Date

General Instructions

TIP You may be able to file a completely paperless tax return! Your tax preparation software should contain information about using a self-select personal identification number (PIN) instead of filing Form 8453-OL. Or, you can go to the IRS website at www.irs.gov.

Purpose of Form

Use Form 8453-OL to:

- Authenticate the electronic portion of your 2007 Form 1040, 1040A, or 1040EZ,
- Send any required paper forms (do not send Forms W-2, W-2G, or 1099-R), and
- Provide your 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.

Who Must File

If you are filing a 2007 Form 1040, 1040A, or 1040EZ through an intermediate service provider and/or transmitter and you do not use a self-select PIN, you must file a signed 2007 Form 8453-OL with the Internal Revenue Service (IRS).

Note. Do not mail a copy of your electronically filed Form 1040, 1040A, or 1040EZ to the IRS.

When and Where To File

Mail Form 8453-OL to the IRS on the next working day after you have received acknowledgment from your intermediate service provider and/or transmitter that the IRS has accepted your electronically filed tax return. The address should be included in your acknowledgment message. If not, mail Form 8453-OL to the IRS at the applicable address shown in the chart below. If you do not receive an acknowledgment, you must contact your intermediate service provider and/or transmitter.

Line Instructions

Declaration control number (DCN). The DCN is a 14-digit number assigned to your tax return, by your intermediate service provider and/or transmitter. It should be included in your acknowledgment

message. Clearly print or type the DCN in the top left corner of Form 8453-OL. The first two digits are always "00". The next six digits are the electronic filer identification number (EFIN). The next five digits are the batch number and serial number. The "8" represents the year the tax return is filed (2008).

Example. The EFIN is 509325. The batch number is 000. The serial number is 56. The DCN is 00-509325-00056-8.

Name and address. If you 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 your apartment number. If you did not receive a label, print or type the information in the spaces provided.

P.O. box. Enter your box number only if the post office does not deliver mail to your home.

Note. The address must match the address shown on your electronically filed tax return.

Social security number (SSN). Be sure to enter your SSN in the space provided on Form 8453-OL. If a joint tax return, list the SSNs in the same order as the first names.

Part I—Tax Return Information

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

Part II—Declaration of Taxpayer

Note. You must check all applicable boxes on line 6.

If there is an amount on line 5 and you check box 6b and are paying by check or money order, do not attach your payment to Form 8453-OL. Instead, mail it by April 15, 2008, with Form 1040-V to the IRS at the applicable address shown on that form. If you do not have a Form 1040-V, you may be able to get it from your intermediate service provider and/or transmitter. You can also see your tax return instruction booklet for other ways to get forms or go to the IRS website at www.irs.gov.

If you check box 6c, you 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 you want the debit to occur).

Signatures. Your electronically transmitted tax return, will not be considered complete, and therefore filed, unless and until the IRS receives your signed Form 8453-OL. If a joint tax return, your spouse must also sign. A Form 8453-OL signed by an agent must have a power of attorney attached that specifically authorizes the agent to sign the tax return. 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.

Refunds. Your refund should be issued within 3 weeks after the IRS has accepted your tax return. However, some refunds may be delayed because of compliance reviews to ensure that tax returns are accurate.

Refund information. You can check on the status of your 2007 refund if it has been at least 3 weeks from the date you filed your tax return. To check on the status of your 2007 refund, do one of the following:

- Go to 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.

IF you live in:	THEN mail Form 8453-OL to:
Connecticut, Delaware, District of Columbia, Illinois, Indiana, Kansas, Maine, Maryland, Massachusetts, Michigan, Minnesota, Missouri, New Hampshire, New Jersey, New York, Ohio, Pennsylvania, Rhode Island, Vermont, Virginia, West Virginia, Wisconsin, APO/FPO New York addresses	Internal Revenue Service Attn: Shipping and Receiving, 0254 Receipt and Control Operations Andover, MA 05544-0254
Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Georgia, Hawaii, Idaho, Iowa, Kentucky, Louisiana, Mississippi, Montana, Nebraska, Nevada, New Mexico, North Carolina, North Dakota, Oklahoma, Oregon, South Carolina, South Dakota, Tennessee, Texas, Utah, Washington, Wyoming, APO/FPO addresses (other than APO/FPO New York addresses) foreign and U.S. possession addresses, returns containing U.S. possession forms or Forms 2555, 2555-EZ, 8833, 8854, or 8891	Internal Revenue Service Attn: Shipping and Receiving, 0254 Receipt and Control Branch Austin, TX 73344-0254

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.