

2008 Form 8453-F, U.S. Estate or Trust Income Tax Declaration and Signature for Electronic Filing

Purpose: This is the first circulated draft of the 2008 Form 8453-F, for your review and comments. See below for a discussion of the major changes.

TPCC Meeting: None, but one may be arranged if requested.

Prior Version: The 2007 Form 8453-F is available at:
<http://www.irs.gov/pub/irs-pdf/f8453f.pdf>.

Other Products: Circulations of draft tax forms, instructions, notices, and publications are posted at: <http://taxforms.web.irs.gov/Circulations/index.htm>.

Comments: Please email, call, fax, or mail any comments to me, and email any comments to the reviewer, Chuck.L.Frank@irs.gov by **June 4, 2008**.

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Major Changes to the 2008 Form 8453-F, U.S. Estate or Trust Income Tax Declaration and Signature for Electronic Filing

- All the years were updated and certain small stylistic changes were made to bring the form and instructions into line with our style guide.
- The **What's New** heading was changed to **"Reminders."**
- The **Where to File** address was confirmed as still valid.
- We added information about using Form 8453-F as a transmittal form only. See Chief Counsel Advice memo, 1/15/2008, from Branch 1, Procedure & Administration concluding that an unsigned Form 8453-F could be used as a transmittal form.

Department of the Treasury
Internal Revenue Service

For calendar year 2008, or fiscal year beginning _____, 2008, and ending _____, 20____
▶ See instructions on back.

2008

Name of estate or trust

Employer identification number

Name and title of fiduciary

Part I Tax Return Information

1	Total income (Form 1041, line 9)	1	
2	Income distribution deduction (Form 1041, line 18)	2	
3	Taxable income (Form 1041, line 22)	3	
4	Total tax (Form 1041, line 23)	4	
5	Tax due or overpayment (Form 1041, line 27 or 28)	5	

Part II Declaration of Fiduciary

6 I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the estate's or trust's taxes owed on this return, and the financial institution to debit the entry to this account. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

Under penalties of perjury, I declare that the above amounts (or the amounts on the attached listing) agree with the amounts shown on the corresponding lines of the electronic portion of the 2008 U.S. Income Tax Return(s) for Estates and Trusts. I have also examined a copy of the return(s) being filed electronically with the Internal Revenue Service, and all accompanying schedules and statements. To the best of my knowledge and belief, they are true, correct, and complete. If I am not the transmitter, I consent that the return(s), including this declaration and accompanying schedules and statements, be sent to the Internal Revenue Service by the return transmitter. I also consent to the IRS' sending the ERO and/or transmitter an acknowledgement of receipt of transmission and an indication of whether or not the return(s) is accepted, and, if rejected, the reason(s) for the rejection.

Sign Here

Signature of fiduciary or officer representing fiduciary Date

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

I declare that I have reviewed the above estate or trust return(s) and that the entries on Form 8453-F are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return(s), and only declare that this form accurately reflects the data on the return(s). The fiduciary or an officer representing the fiduciary will have signed this form before I submit the return(s). I will give the fiduciary or officer representing the fiduciary a copy of all forms and information to be filed with the IRS, and have followed all other requirements described in Pub. 1437, Procedures for the 1041 e-file Program, U.S. Income Tax Returns for Estates and Trusts for Tax Year 2008. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above estate or trust return(s) and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has 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), address, and ZIP code	EIN	Phone no. ()		

Under penalties of perjury, I declare that I have examined the above estate or trust return(s) and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has 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. ()	

Reminders

Instead of filing Form 8453-F, a fiduciary filing the estate's or trust's return through an electronic return originator (ERO) can sign the return using a personal identification number (PIN). For details, see Form 8879-F, IRS e-file Signature Authorization for Form 1041.

Purpose of Form

Use Form 8453-F to:

- Authenticate the electronic Form 1041, U.S. Income Tax Return for Estates and Trusts;
- Authorize the electronic filer to transmit via a third-party transmitter;
- Authorize an electronic funds withdrawal for payment of federal taxes owed; and
- Serve as a transmittal for any accompanying paper schedules or statements.

Signature For Multiple-Return Filing

A single signature may be used for a multiple-return filing if the fiduciary is authorized to sign each return. The signer must attach a multiple-return information listing according to the instructions in Pub. 1437, Procedures for the 1041 e-file Program, U.S. Income Tax Returns for Estates and Trusts for Tax Year 2008. The information listing must include the estate's or trust's employer identification number (EIN), the name control of each estate or trust, the tax period for the estate or trust, and the information shown on lines 1 through 5 for each return. Do not enter totals from multiple returns on lines 1 through 5. For information about the name control for an estate or trust, see Pub. 1438, File Specifications, Validation Criteria and Record Layouts THE ELECTRONIC FILING PROGRAM FOR FORM 1041 US INCOME TAX RETURN FOR ESTATES AND TRUSTS FOR TAX YEAR 2008.

Can Form 8453-F Be Used Only as a Transmittal?

Yes, if:

- You used the PIN method to sign the e-filed Form 1041 and
- You must send accompanying paper schedules or statements,

Then

- Use Form 8453-F as a transmittal to accompany any paper documents and
- Complete only the information requested above Part I.

Where To File

Internal Revenue Service
Ogden Submission Processing Center
Mail Stop 6052
Ogden, UT 84201

When To File

An estate or trust must file its income tax return by the 15th day of the 4th month following the close of its tax year. This filing date also applies to returns filed electronically. For returns filed electronically, the transmitter must send the signed Form 8453-F within 3 business days after the electronic transmission has been accepted.

Line 5

Payment of Tax Due (shown on line 27 of Form 1041 and reported on line 5 of this return) can be made by EFTPS, ACH electronic funds withdrawal (direct debit), or check or money order. If the payment is by ACH electronic funds withdrawal (direct debit), be sure to check the box on line 6. If payment is by check or money order, see Pub. 1437 for additional information.

Line 6

Check the box only if you choose to pay the tax due by ACH electronic funds withdrawal (direct debit). Otherwise, leave the box blank.

Declaration of Electronic Return Originator (ERO) and Paid Preparer

The ERO is one who deals directly with the fiduciary and either prepares tax returns or collects prepared tax returns, including Forms 8453-F, for fiduciaries who wish to have the return of the estate or trust electronically filed. The ERO's signature is required by the IRS.

A paid preparer who is not also the ERO must sign Form 8453-F in the space for *Paid Preparer's Use Only*. A paid preparer who is also the ERO should instead check the box in the *ERO's Use Only* section labeled "Check if also paid preparer."

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 this form will vary depending on individual circumstances. The estimated average time is:

- Recordkeeping** 6 min.
- Learning about the law or the form** 10 min.
- Preparing and sending the form** 39 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 *Where To File* on this page.