## Caution: DRAFT FORM

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released.

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

## Form **8453-B**

## **U.S. Electing Large Partnership Declaration** for an IRS e-file Return

Department of the Treasury Internal Revenue Service

File electronically with the partnership's tax return. Do not file paper copies. For calendar year 2010, or tax year beginning , 2010, ending

Name o	of Partr	nersh	ip					Employe	er identification n	umber
Par	t I	Ta	ax Return Info	rmation (Whole do	ollars only)					
,				ess returns and allowa	• •	ine 1c)		1		
2	Gross profit (Form 1065-B, line 3)							2		
3	Taxable income (loss) from passive loss limitation activities (Form 1065-B, line 25)							3		
4	4 Taxable income (loss) from other activities (Form 1065-B, Schedule K, line 2)									
				other activities (Form				5		
Part II Declaration of General Partner or Limited Liability Company Member Manager  6a  Lauthorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit)										
L	I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit entry to the financial institution account indicated in the tax preparation software for payment of the partnership's federa taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days before the payment (settlement) date. 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.  I elect to receive an email regarding the partnership's payment from the financial agent involved in processing the									
b				vithdrawal. Enter your		lyment from the f	IIIIaiiciai a	agent ii	Ivolved in pro	
If the partnership is filing a balance due return, I understand that if the IRS does not receive full and timely payment of its tax liability, the partnership will remain liable for the tax liability and all applicable interest and penalties.										
Under penalties of perjury, I declare that I am a general partner or limited liability company member manager 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 2010 federal income tax return. To the best of my knowledge and belief, the partnership's return is true, correct, and complete. I consent to my ERO, transmitter, and/or ISP sending the partnership's return, this declaration, and 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, any indication of a refund offset, and, if rejected, the reason(s) for the rejection. If the processing of the partnership's return or refund is delayed, I authorize the IRS to disclose to my ERO, transmitter, and/or ISP the reason(s) for the delay, or when the refund was sent.										
Sign Here	•	Sig	gnature of general pa	artner or limited liability com	pany member manager				Date	
Part		D	eclaration of l	Electronic Return	Originator (ERO) a	nd Paid Prepare	<b>er</b> (see ii	nstruct	ions)	
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-B 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 manager will have signed this form before I submit the return. I will give the general partner or limited liability company member manager 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 for Business Returns. 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 ERC sign				paid _ sel		Check if self- employed	ERO's SSN or PTIN		
Use Only	self-e		mployed),				EIN Phone no			
Under	penalt	ies o	1 , , , ,	that I have examined the a		, , ,			nents, and to the	best of my
Paid Preparer Use Only		iiu be		lief, they are true, correct, and complete. This declaration is based on all information of which I have any Print/Type preparer's name Preparer's signature Date				IY KIIOWI	Check if	PTIN
			Firm's name						self-employed Firm's EIN ▶	<u> </u>
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Phone no.

Firm's address