

Description of Changes to the 2010 Form 8453-S, U.S. S Corporation Income Tax Declaration for an IRS e-file Return

Form:

We deleted the text ", any indication of a refund offset," in Part II because that the debt indicator is not provided on BMF returns.

We replaced the *Paid Preparer's Use Only* box with an updated *Paid Preparer Use Only* box that reflects the new PTIN requirements in Proposed Regulations section 1.6109-2 that we expect to be made final and applied to 2010 returns.

Instructions:

We revised the Part II instructions to remove references to Form 8109 to reflect Proposed Regulations that we expect to be made final and applied to 2010 returns. We also revised the Part II instructions to remove references to refund offsets to reflect the form change discussed above.