



**Note:** *The draft you are looking for begins on the next page.*

## **Caution: DRAFT—NOT FOR FILING**

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms** and do **not** rely on draft forms, instructions, and pubs for filing. We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

**E-file Declaration for Forms 709 and 709-NA**Go to [www.irs.gov/Form8453EG](http://www.irs.gov/Form8453EG) for the latest information.

For calendar year 20

OMB No. 1545-0967

Donor's name

Donor's U.S. TIN (if any)

**Part I Information** (Whole dollars only)

1	Total tax (Form 709, Part 2, line 17)	1
2	Total tax (Form 709-NA, Part 2, line 12)	2

**Part II Declaration of Donor** (see instructions) **Keep a copy of your gift tax return.**

- 3 ☐ 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 my federal 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 prior to 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.

Under penalties of perjury, I declare that I am the donor 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 my federal gift tax return. To the best of my knowledge and belief, the gift tax return is true, correct, and complete. I consent to my ERO, transmitter, and/or ISP sending the 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 acknowledgment of receipt of transmission and an indication of whether or not the return is accepted, and, if rejected, the reason(s) for the rejection. If the processing of the 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**

Signature of donor

Date

Title

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

I declare that I have reviewed the return and that the entries on Form 8453-EG 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 donor will have signed this form before I submit the return. I will give the donor 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. If I am also the Paid Preparer, under penalties of perjury, I declare that I have examined the above 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  
Use Only**

ERO's signature

Date

Check if also  
paid preparer ☐Check if  
self-employed ☐

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 donor's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration is based on all information of which I have any knowledge.

**Paid  
Preparer  
Use Only**

Preparer's name

Preparer's signature

Date

Check ☐ if  
self-employed

PTIN

Firm's name

Firm's EIN

Firm's address

Phone no.

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 95001Z

Form **8453-EG** (12-2024)

## Future Developments

For the latest information about developments related to Form 8453-EG and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form8453EG](http://www.irs.gov/Form8453EG).

## General Instructions



*Instead of filing Form 8453-EG, a donor filing a gift tax return through an electronic return originator (ERO) can sign the return using a personal identification number (PIN). For details, see Form 8879-EG, E-file Authorization for Forms 709 and 709-NA.*

### Purpose of Form

Use Form 8453-EG to:

- Authenticate an electronic Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return; or Form 709-NA, United States Gift (and Generation-Skipping Transfer) Tax Return of Nonresident Not a Citizen of the United States;
- Authorize the ERO, if any, to transmit via a third-party transmitter;
- Authorize the intermediate service provider (ISP) to transmit via a third-party transmitter if you are filing online (not using an ERO); and
- Provide the donor's consent to authorize an electronic funds withdrawal for payment of federal taxes owed.

### Who Must File

If you are filing a Form 709 or 709-NA series return through an ISP and/or transmitter and you are not using an ERO, you must file Form 8453-EG with your electronically filed return. An ERO can use either Form 8453-EG or Form 8879-EG to obtain authorization to file the donor's return.

### When and Where To File

File Form 8453-EG with the donor's electronically filed gift tax return. Use a scanner to create a Portable Document Format (PDF) file of the completed form. Your tax preparation software will allow you to transmit this PDF file with the return.

## Specific Instructions

**Name.** Print or type the donor's name in the space provided.

**Taxpayer identification number (TIN).** Enter the donor's U.S. TIN in the space provided.

### Part II. Declaration of Donor

If the donor has tax due and they did not check box 3, the donor must make a timely payment using one of the methods described in the instructions for its tax return. For more information on depositing taxes, see the instructions for the gift tax return.

If the donor checks box 3, the donor 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 the donor wants the debit to occur).

An electronically transmitted return will not be considered complete, and therefore filed, unless either:

- Form 8453-EG is signed by a donor, scanned into a PDF file, and transmitted with the return; or
- The return is filed through an ERO and Form 8879-EG is used to select a PIN that is used to electronically sign the return.

The donor's signature allows the IRS to disclose to the ERO, transmitter, and/or ISP:

- An acknowledgement that the IRS has accepted the donor's electronically filed return, and
- The reason(s) for any delay in processing the return or refund.

The declaration of donor must be signed and dated by:

- The donor; or
- Any other individual authorized to sign the donor's gift tax return.

### Part III. Declaration of Electronic Return Originator (ERO) and Paid Preparer

**Note:** If the return is filed online through an ISP and/or transmitter (not using an ERO), do not complete Part III.

If the donor's return is filed through an ERO, the IRS requires the ERO's signature. A paid preparer, if any, must sign Form 8453-EG in the space for Paid Preparer Use Only. But if the paid preparer is also the ERO, do not complete the paid preparer section. Instead, check the box labeled "Check if also paid preparer."

#### Use of PTIN

**Paid preparers.** Anyone who is paid to prepare the donor's return must enter their PTIN in Part III. For information on applying for and receiving a PTIN, see Form W-12, IRS Paid Preparer Tax Identification Number (PTIN) Application and Renewal, or go to [www.irs.gov/PTIN](http://www.irs.gov/PTIN).

**EROs who are not paid preparers.** Only EROs who are not also the paid preparer of the return have the option to enter their PTIN or their social security number in the "ERO's Use Only" section of Part III. For information on applying for and receiving a PTIN, see Form W-12 or go to [www.irs.gov/PTIN](http://www.irs.gov/PTIN).

**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 EROs 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 and file this form will vary depending on individual circumstances. The estimated burden for taxpayers filing this form is approved under OMB control number 1545-0967 and is included in the estimates shown in the instructions for their return.

**Comments.** You can send us comments through [www.irs.gov/FormComments](http://www.irs.gov/FormComments). You can also send your comments to the Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the form to this address. Instead, see *When and Where To File*, earlier.