



**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.** 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](#).

Form **8453-FE**

**U.S. Estate or Trust Declaration for an IRS e-file Return**

OMB No. 1545-0967

Department of the Treasury  
Internal Revenue Service

For calendar year 2025, or fiscal year beginning \_\_\_\_\_, 2025, and ending \_\_\_\_\_, 20\_\_\_\_\_

**2025**

**File electronically with the estate's or trust's return. Do not file paper copies.**

**Go to [www.irs.gov/Form8453FE](http://www.irs.gov/Form8453FE) for the latest information.**

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 23)	3
4	Total tax (Form 1041, line 24)	4
5	Tax due or overpayment (Form 1041, line 28 or 29)	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. 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 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 2025 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 IRS, 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 IRS by the return transmitter. I also consent to the IRS's sending the ERO and/or transmitter an acknowledgment 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-FE 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. 4164, Modernized e-File (MeF) Guide for Software Developers and Transmitters. 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.

<b>ERO's Use Only</b>	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.

<b>Paid Preparer Use Only</b>	Preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
	Firm's name			Firm's EIN	
	Firm's address			Phone no.	

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

Cat. No. 65092M

Form **8453-FE** (2025) Created 9/29/25

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### Future Developments

For the latest information about developments related to Form 8453-FE and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form8453FE](http://www.irs.gov/Form8453FE).



File electronically with the estate's or trust's return. Do not file paper copies.

### Purpose of Form

Use Form 8453-FE 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; and
- Authorize an electronic funds withdrawal for payment of federal taxes owed.

### 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.

### Line 5

Payment of the tax due on line 5 of this form can be made by EFTPS or ACH electronic funds withdrawal (direct debit). If the payment is by ACH electronic funds withdrawal (direct debit), be sure to check the box on line 6.

To get more information about EFTPS or to enroll in EFTPS, visit [www.EFTPS.gov](http://www.EFTPS.gov) or call 800-555-4477. To contact EFTPS using the Telecommunications Relay Services (TRS), for people who are deaf, hard of hearing, or have a speech disability, dial 711 and provide the TRS assistant the 800-555-4477 number above or 800-733-4829. Additional information about EFTPS is also available in Pub. 966.

### 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-FE, 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 also the ERO checks the box in the ERO's Use Only section labeled "Check if also paid preparer." A paid preparer who is not the ERO must sign Form 8453-FE in the space for Paid Preparer Use Only.

### Use of PTIN

**Paid preparers.** Anyone who is paid to prepare the estate's or trust'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 visit [www.irs.gov/PTIN](http://www.irs.gov/PTIN).

**EROs who are not paid preparers.** Only an ERO who is not the paid preparer of the return has 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 visit [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. Internal Revenue Code (Code) section 6109 requires EROs to provide their identifying numbers.

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 Code section 6103.

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

- Recordkeeping** . . . . . 2 hr., 37 min.
- Learning about the law or the form** . . . . . 0 hr., 12 min.
- Preparing and sending the form** . . . . . 0 hr., 15 min.

**Comments and suggestions.** We welcome your comments about this publication and suggestions for future editions.

You can send us comments through [www.irs.gov/FormComments](http://www.irs.gov/FormComments). Or, you can write to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224.

Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments and suggestions as we revise our tax forms, instructions, and publications. **Don't** send tax questions, tax returns, or payments to the above address.

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