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 and remain there after the final release is posted at IRS.gov/LatestForms. Also see IRS.gov/Forms.

Most forms and publications have a page on IRS.gov: IRS.gov/Form1040 for Form 1040; IRS.gov/Pub501 for Pub. 501; IRS.gov/W4 for Form W-4; and 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. 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.

TREASURY/IRS AND OMB USE ONLY DRAFT

Form **8453-TE**

Department of the Treasury
Internal Revenue Service

Tax-Exempt Entity Declaration and Signature for E-file

For calendar year 2025, or tax year beginning _____ , 2025, and ending _____ , 20_____

For use with Forms 990, 990-EZ, 990-PF, 990-T, 1120-POL, 4720, 8868, 5227, 5330, and 8038-CP.
Go to *www.irs.gov/Form8453TE* for the latest information.

OMB No. 1545-0047

2025

Name of filer

EIN or SSN

Part I Type of Return and Return Information

Check the box for the type of return being filed with Form 8453-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a**, **2a**, **3a**, **4a**, **5a**, **6a**, **7a**, **8a**, **9a**, or **10a** below, and the amount on that line of the return being filed with this form was blank, then leave line **1b**, **2b**, **3b**, **4b**, **5b**, **6b**, **7b**, **8b**, **9b**, or **10b**, whichever is applicable, blank (do not enter -0-). If you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here . . ☐	**b**	**Total revenue**, if any (Form 990, Part VIII, column (A), line 12) . .	**1b**	
2a	**Form 990-EZ** check here . ☐	**b**	**Total revenue**, if any (Form 990-EZ, line 9)	**2b**	
3a	**Form 1120-POL** check here ☐	**b**	**Total tax** (Form 1120-POL, line 22)	**3b**	
4a	**Form 990-PF** check here . ☐	**b**	**Tax based on investment income** (Form 990-PF, Part V, line 5) .	**4b**	
5a	**Form 8868** check here . . ☐	**b**	**Balance due** (Form 8868, line 3c)	**5b**	
6a	**Form 990-T** check here . ☐	**b**	**Total tax** (Form 990-T, Part III, line 4)	**6b**	
7a	**Form 4720** check here . . ☐	**b**	**Total tax** (Form 4720, Part III, line 1)	**7b**	
8a	**Form 5227** check here . . ☐	**b**	**FMV of assets at end of tax year** (Form 5227, item D)	**8b**	
9a	**Form 5330** check here . . ☐	**b**	**Tax due** (Form 5330, Part II, line 19)	**9b**	
10a	**Form 8038-CP** check here . ☐	**b**	**Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	**10b**	

Part II Declaration of Officer or Person Subject to Tax

11a ☐ I authorize the U.S. Treasury and its designated Financial Agent to initiate an Automated Clearing House (ACH) electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the 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.

b ☐ If a copy of this return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I certify that I executed the electronic disclosure consent contained within this return allowing disclosure by the IRS of this Form 990/990-EZ/990-PF (as specifically identified in Part I above) to the selected state agency(ies).

Under penalties of perjury, I declare that ☐ I am an officer of the above named entity or ☐ I am the person subject to tax with respect to (name of entity) _____ , (EIN) _____ , and that I have examined a copy of the 2025 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (**a**) an acknowledgement of receipt or reason for rejection of the transmission, (**b**) the reason for any delay in processing the return or refund, and (**c**) the date of any refund.

Sign Here

Signature of officer or person subject to tax	Date	Title, if applicable

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

I declare that I have reviewed the above return and that the entries on Form 8453-TE 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 entity officer or person subject to tax will have signed this form before I submit the return. I will give a copy of all forms and information to be filed with the IRS to the officer or person subject to tax, and have followed all other requirements in 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 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 return 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 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.	

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TREASURY/IRS AND OMB USE ONLY DRAFT

General Instructions

The Taxpayer First Act, P.L. 116-25, increased the number and types of tax-exempt and government entities required to file information and tax returns electronically. The forms listed in Part I of Form 8453-TE and Form 8879-TE are currently available for electronic filing. Please see the instructions for each specific form for more information about electronic filing of that form.

TIP *Instead of filing Form 8453-TE, an entity officer or person subject to tax filing an exempt entity return through an electronic return originator (ERO) can sign the return using a personal identification number (PIN). For details, see Form 8879-TE, IRS E-file Signature Authorization for a Tax-Exempt Entity.*

Future Developments

For the latest information about developments related to Form 8453-TE and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/Form8453TE*.

Purpose of Form

Use Form 8453-TE to:

• Authenticate the electronic Form 990, Return of Organization Exempt From Income Tax; Form 990-EZ, Short Form Return of Organization Exempt From Income Tax; Form 990-PF, Return of Private Foundation; Form 990-T, Exempt Organization Business Income Tax Return; Form 1120-POL, U.S. Income Tax Return for Certain Political Organizations; Form 4720, Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code; Form 8868, Application for Extension of Time To File an Exempt Organization Return or Excise Taxes Related to Employee Benefit Plans; Form 5227, Split-Interest Trust Information Return; Form 5330, Return of Excise Taxes Related to Employee Benefit Plans; and Form 8038-CP, Return for Credit Payments to Issuers of Qualified Bonds;

• 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're filing online (not using an ERO); and

• Authorize an electronic funds withdrawal for payment of federal taxes owed (Form 990-PF, Form 990-T, Form 1120-POL, Form 4720, or Form 5330, or Form 8868 with payment).

Who Must File

If you're filing a 2025 Form 990, Form 990-EZ, Form 990-PF, Form 990-T, Form 1120-POL, Form 4720, Form 5227, Form 5330, Form 8038-CP, or Form 8868 with payment through an ISP and/or transmitter and you're not using an ERO, you must file Form 8453-TE with your electronically filed return. An ERO can use either Form 8453-TE or Form 8879-TE to obtain authorization to file a Form 990, Form 990-EZ, Form 990-PF, Form 990-T, Form 4720, Form 1120-POL, Form 5330, Form 5227, or Form 8038-CP, or to file a Form 8868 with payment.

When To File

Form 990, Form 990-EZ, Form 990-PF, or Form 990-T. File Form 990, Form 990-EZ, or Form 990-PF by the 15th day of the 5th month after the organization's accounting period ends. For information on when to file Form 990-T, see the Instructions for Form 990-T. If the regular due date falls on a Saturday, Sunday, or legal holiday, the organization may file on the next business day. The Form 8453-TE must be filed with the electronically filed Form 990, Form 990-EZ, Form 990-PF, or Form 990-T.

Form 1120-POL. File Form 1120-POL by the 15th day of the 4th month after the organization's accounting period ends. If the regular due date falls on a Saturday, Sunday, or legal holiday, the organization may file on the next business day. The Form 8453-TE must be filed with the electronically filed Form 1120-POL.

Form 4720. Generally, file Form 4720 by the due date of the organization's Form 990, Form 990-EZ, Form 990-PF, or Form 5227. If none of these forms are required, file Form 4720 by the 15th day of the 5th month after the end of the tax year. The Form 8453-TE must be filed with the electronically filed Form 4720.

Form 8868. Generally, file Form 8868 by the due date of the return for which you're requesting an extension. The Form 8453-TE must be filed with the electronically filed Form 8868.

Form 5227. File Form 5227 for a calendar year by April 15 of the following year. In the case of a final short-year period, the return is due by the 15th day of the 4th month following the date of the trust's termination. The Form 8453-TE must be filed with the electronically filed Form 5227.

Form 5330. File Form 5330 to report excise taxes in accordance with the Instructions for Form 5330 for the applicable due dates. The Form 8453-TE must be filed with the electronically filed Form 5330.

Form 8038-CP. See the Instructions for Form 8038-CP for information on when to file Form 8038-CP. The Form 8453-TE must be filed with the electronically filed Form 8038-CP.

How To File

File Form 8453-TE with the electronically filed return. Use a scanner to create a PDF file of the completed form. Your tax preparation software will allow you to transmit this PDF file with the return.

Note: If you are using Form 8453-TE to authenticate the electronic Form 8038-CP, enter the interest payment date from Form 8038-CP, Part III, line 18, in the period ending date at the top of the form.

Part II. Declaration of Officer or Person Subject to Tax

If a Form 990-PF, Form 990-T, Form 1120-POL, Form 4720, Form 5330, or Form 8868 filer chooses to pay the tax due by electronic funds withdrawal (direct debit), check the box. Otherwise, leave the box blank.

If the officer or person subject to tax checks the box when filing Form 990-PF, Form 990-T, Form 1120-POL, Form 4720, Form 5330, or Form 8868 with payment, that person 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 entity or person subject to tax wants the debit to occur).

In the third paragraph, check the appropriate box to declare whether you are an officer or person subject to tax (and enter the name of the entity and employer identification number (EIN)).

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

• Form 8453-TE is signed by an officer or person subject to tax, scanned into a PDF file, and transmitted with the return; or

• The return is filed through an ERO and Form 8879-TE is used to select a PIN that is used to electronically sign the return.

The signature of the officer or person subject to tax allows the IRS to disclose to the ISP, ERO, and/or transmitter:

• An acknowledgment that the IRS has accepted the electronically filed return, and

• The reason(s) for a delay in processing the return or refund.

The declaration of officer or person subject to tax must be signed and dated by:

• The president, vice president, treasurer, assistant treasurer, or chief accounting officer; or

• Any other officer or person subject to tax authorized to sign the return.

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TREASURY/IRS AND OMB USE ONLY DRAFT

If this return contains instructions to the IRS to provide a copy(ies) of the return to a state agency(ies) regulating charities as part of the IRS Fed/State program, the checkbox in Part II **must** be checked.

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), don't complete the *ERO's Use Only* section in Part III.

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

An ERO may sign the Form 8453-TE by rubber stamp, mechanical device, or computer software program. The alternative method of signing must include either a facsimile of the individual ERO's signature or of the ERO's printed name.

Use of PTIN

Paid preparers. Anyone who is paid to prepare the entity return must enter their PTIN in Part III. The PTIN entered must have been issued after September 27, 2010. 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*.

EROs who aren't paid preparers. Only EROs who aren't 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. If the PTIN is entered, it must have been issued after September 27, 2010. For information on applying for and receiving a PTIN, see Form W-12, or go to *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're required to give us the information. We need it to ensure that you're 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're 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. However, certain returns and return information of tax-exempt organizations and trusts are subject to public disclosure and inspection, as provided by section 6104.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for tax-exempt organizations filing this form is approved under OMB control number 1545-0047 and is included in the estimates shown in the instructions for their information return.

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