Declarat	tion Co	trol Number (DCN)					
00	-		- 4	IRS Use Only—Do not wri	te or staple in thi	s space.	
Form	845	3 U.S. Individua for an	al Income I IRS <i>e-fil</i>		ition		OMB No. 1545-0936
Department of the Treasury Internal Revenue Service For the year January 1–December 31, 2003 2000							2003
Internal Rev		Your first name and initial				Your social security number	
Use the	<b>bel</b> . E /ise, L					Spouse's social security number	
IRS lab		If a joint return, spouse's first name and initial Last name					
Otherwi please		Home address (number and street). If you have	a P.O. box, see instructions. Apt.		Apt. no.		Important!
print or type.					You must enter		
•••		City, town or post office, state, and ZIP code			your SSN(s) above.		
						( )	
Part I	Та	x Return Information (Whole dollar	s only)				
	0	oss income (Form 1040, line 35; Form 1				. 1	
	<ul><li>2 Total tax (Form 1040, line 60; Form 1040A, line 38; F</li><li>3 Federal income tax withheld (Form 1040, line 61; For</li></ul>			•	 . line 7)	·	
4 Refu	ind (For	m 1040, line 70a; Form 1040A, line 45a	; Form 1040EZ				
5 Amo Part II		owe (Form 1040, line 72; Form 1040A, claration of Taxpayer (Sign only after				<u>. 5</u>	f your tox roturn
Part II		It that my refund be directly deposited as design		- <b>·</b> ·	•		
liability a l understa Under pe lines of th consent t and/or tra and, if rej the reaso	I author accoun underst Paymer to acce To revo (settlem informa filed a ba nd all a and my F nalties of he electrr o my ER insmitter ected, the	want direct deposit of my refund <b>or</b> I am not re ize the U.S. Treasury and its designated Finance indicated in the tax preparation software for par and that this authorization may apply to subsect t System (EFTPS). In order for me to initiate sub set EFTPS. This authorization is to remain in full for ke a payment, I must contact the U.S. Treasur- ent) date. I also authorize the financial institution necessary to answer inquiries and resolve is lance due return, I understand that if the IRS of opplicable interest and penalties. If I have fille ederal return will be rejected. perjury, I declare that the information I have give nic portion of my 2003 Federal income tax ret o sending my return, this declaration, and accor an acknowledgment of receipt of transmission a creason(s) for the rejection. If the processing of ne delay, or when the refund was sent.	cial Agent to initia yment of my Fede juent Federal tax osequent paymen orce and effect unity y Financial Agent ons involved in th ssues related to t loes not receive f ed a joint Feder en my ERO and th urn. To the best of npanying schedul ind an indication c	ral taxes owed on this payments that I direct ts, I request that the IF iil I notify the U.S. Trea: at <b>1-888-353-4537</b> no e processing of the el he payment. ull and timely paymen al and state tax return the amounts in Part I ab of my knowledge and es and statements to to f whether or not my re	return and/or to be debitec S send me a sury Financial later than 2 ectronic payn t of my tax lia irn and there ove agree witt belief, my ret he IRS. I also turn is accept	a payment I through th personal id Agent to ter business d hent of taxe ability, I will a is an err h the amou urn is true, consent to ed, any ind	of estimated tax. I further ne Electronic Federal Tax lentification number (PIN) rminate the authorization. ays prior to the payment as to receive confidential remain liable for the tax or on my state return, nts on the corresponding correct, and complete. I the IRS sending my ERO ication of a refund offset,
Sign Here			Data		16 - 1-1-1		L sing Data
Part II	/	signature	Date	Spouse's signature.	-		
<b>Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer</b> (See instructions.) I declare that I have reviewed the above taxpayer's return and that the entries on Form 8453 are complete and correct to the best of my knowledge. If 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 taxpaye have signed this form before I submit the return. I will give the taxpayer a copy of all forms and information to be filed with the IRS, and have followed other requirements in Pub. 1345, Handbook for Authorized IRS <i>e-file</i> Providers. If I am also the Paid Preparer, under penalties of perjury I declare that I examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, con and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.							of my knowledge. If I am return. The taxpayer will RS, and have followed all rjury I declare that I have
ERO's	ERO's signatur		Date	Check if also paid	Check if self-	ERO':	s SSN or PTIN
Use	Firm's n	ame (or		preparer	employed	EIN	
Only	yours if address	self-employed), and ZIP code				Phone no.	( )
		perjury, I declare that I have examined the abovief, they are true, correct, and complete. This d					
Paid	P	eparer's nature		Date	Check if self- employed	5	arer's SSN or PTIN
	er's F	rm's name (or nurs if self-employed),				EIN	
Use O	nly <sup>yo</sup>	Idress, and ZIP code				Phone no.	( )

For Paperwork Reduction Act Notice, see back of form.

# General Instructions



Instead of filing Form 8453, the taxpayer may be able to sign the return electronically using a self-selected personal identification number (PIN). For details, go to the IRS website at

## Purpose of Form

www.irs.gov or see Pub. 1345.

Use Form 8453 to:

 Authenticate the electronic portion of Form 1040, 1040A, or 1040EZ,

 Send any accompanying paper schedules or statements,

 Authorize the electronic return originator (ERO) to transmit via a third-party transmitter, and

 Provide the taxpayer's consent to directly deposit any refund and/or authorize an electronic funds withdrawal for payment of Federal taxes owed and/or a payment of estimated tax.

# When and Where To File

This form must be mailed to the applicable submission processing center shown below within 3 business days after the ERO has received acknowledgment from the IRS that the return was accepted. See Pub. 1345A, Filing Season Supplement for Authorized IRS e-file Providers, for the address.

IF the electronic return was transmitted to:	THEN mail Form 8453 to:				
Andover or Kansas City Submission Processing Center	Andover Submission Processing Center				
Austin or Philadelphia Submission Processing Center	Austin Submission Processing Center				
Memphis Submission Processing Center	Memphis Submission Processing Center				
Line Instructions					

Declaration Control Number (DCN). The DCN is a 14-digit number assigned by the ERO to each return. Clearly type or print the DCN in the top left corner of each Form 8453. Enter the number after the IRS has acknowledged receipt of the electronic return as follows:

Boxes	Entry
1–2	File identification number (always "00")
3–8	Electronic filer identification number (EFIN) assigned by the IRS
9–11	Batch number (000 to 999) assigned by the ERO
12–13	Serial number (00 to 99) assigned by the ERO
14	Year digit (for returns filed in

2004, the year digit is "4")

Example. The EFIN is 509325. The batch number is 000. The serial number is 56. The DCN is 00-509325-00056-4.

Name and Address. If the taxpayer received a peel-off name and address label from the IRS, put the label in the name area. Cross out any incorrect information and print the correct information. Add any missing items, such as apartment number. If the taxpayer did not receive a label, print or type the information in the spaces provided.

P.O. Box. Enter the box number only if the post office does not deliver mail to the taxpayer's home.

Note. The address must match the address shown on the electronically filed return.

Social Security Number (SSN). Be sure to enter the taxpayer's SSN in the space provided on Form 8453. If a joint return, list the SSNs in the same order as the first names.

### Part I—Tax Return Information

Line 5. Do not include any payment with Form 8453. The method of payment depends on whether the taxpayer checks the box on line 6b or 6c. For details, see the instructions for Part II.

### Part II—Declaration of Taxpayer

Note. The taxpayer must check all applicable boxes on line 6.

If there is an amount on line 5 and the taxpayer checks box 6b and is paying by check or money order, mail the payment by April 15, 2004, with Form 1040-V to the applicable address shown on that form.

If the taxpayer checks box 6c, the taxpayer 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 taxpayer wants the debit to occur).

An electronically transmitted return will not be considered complete, and therefore filed, unless and until a Form 8453 signed by the taxpayer is received by the IRS. A Form 8453 signed by an agent must have a power of attorney attached that specifically authorizes the agent to sign the return. To do this, you can use Form 2848, Power of Attorney and Declaration of Representative.

The taxpayer's signature allows the IRS to disclose to the ERO and/or transmitter: (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) an indication of any refund offset, (c) the reason for any delay in the processing of the return or the refund, and (d) the date of any refund.

If the ERO makes changes to the electronic return after Form 8453 has been signed by the taxpayer but before it is transmitted, the ERO must have the taxpayer complete and sign a corrected Form 8453 if either of the following applies.

• The adjusted gross income on line 1 differs from the amount on the electronic return by more than \$50 or

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• The total tax on line 2, the Federal income tax withheld on line 3, the refund on line 4, or the amount owed on line 5 differs from the amount on the electronic return by more than \$14.

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

The IRS requires the ERO's signature. A paid preparer must sign Form 8453 in the space for Paid Preparer's Use Only. Only handwritten signatures are acceptable. But if the paid preparer is also the ERO, do not complete the paid preparer's section. Instead, check the box labeled "Check if also paid preparer."

Note. If the paid preparer's signature cannot be obtained on Form 8453, you may attach a copy of Form 1040, 1040A, or 1040EZ instead. Attach only pages 1 and 2, and write "COPY-DO NOT PROCESS" on each page.

Refunds. After the IRS has accepted the return, the refund should be issued within 3 weeks. However, some refunds may be delayed because of compliance reviews to ensure that returns are accurate.

Refund Information. You can check on the status of your 2003 refund if it has been at least 3 weeks from the date you filed your return. To check on the status of your 2003 refund, do one of the following:

• Go to www.irs.gov, click on Where's My Refund then on Go Get My Refund Status.

• Call 1-800-829-4477 for automated refund information and follow the recorded instructions

• Call 1-800-829-1954.

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.

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 average time is 15 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Products Coordinating Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. Do not send the form to this address. Instead, see When and Where To File on this page.