Form **8453-EX**(July 2007)

Department of the Treasury
Internal Revenue Service

Excise Tax Declaration for an IRS e-file Return

OMB No. 1545-2082

For the period beginning _______, 20_____, and ending _______, 20_____.

For use with Forms 720, 2290, and 8849.

▶ File electronically. Do not file paper copies. ▶ See Instructions.

Name (as shown on Form 720, 2290, or 8849)

Taxpayer identification number

Part I Type of Return and Return Information (Whole dollars only)

Check the box for the return for which you are using this Form 8453-EX and enter the applicable amount from the return. If you check the box on line **1a**, **2a**, or **3a**, below, and the amount on that line for the return for which you are filing this form was blank, then leave line **1b**, **1c**, **2b**, or **3b**, whichever is applicable, blank (do not enter -0-). But, 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 720 check here ▶		Balance due, if any (Form 720, Part III, line 10) Overpayment, if any (Form 720, Part III, line 11)	1b 1c	
2a Form 2290 check here ▶	b	Balance due (Form 2290, line 6)	2b	
3a Form 8849 check here ▶	b	Total refund (from Schedule 1, 2, 3, 5, 6, or 8)	3b	

Caution. For line 3b, Schedules 2, 3, 5, and 8 cannot be combined with any other schedules. File a separate Form 8453-EX for each schedule.

Part II Declaration of Taxpayer (see instructions)

4a I am requesting a refund on Form 720 or Form 8849.

b \[\] 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 the federal taxes owed for the return indicated on line 1a or 2a, 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 before 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 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 return. To the best of my knowledge and belief, the 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, any indication of a refund offset, 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		Taxpayer's Signature	Date			
Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)						

I declare that I have reviewed the return indicated above and that the entries on Form 8453-EX 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 taxpayer will 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 all other requirements in Pub. 3112, IRS e-file Application and Participation, and Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the 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	ERO's signature		Date	Check if also paid preparer	Check emplo	x if self- oyed	ERO's SSN or PTIN
Use	Firm's name (or yours					EIN	
Only	if self-employed), address, and ZIP code					Phone no.	()

Under penalties of perjury, I declare that I have examined the 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.

	Preparer's signature		Check if self- employed		Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code			EIN	
				Phone no.	()

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General Instructions

Note. Instead of filing Form 8453-EX, a taxpayer filing an excise tax return or request for refund through an electronic return originator (ERO) can sign the return or request for refund using a personal identification number (PIN). For details, see Form 8879-EX, IRS *e-file* Signature Authorization for Forms 720, 2290, and 8849.

Purpose of Form

Use Form 8453-EX to:

- Authenticate an electronic Form 720, 2290, or 8849;
- 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 taxpayer's consent to authorize an electronic funds withdrawal for payment of federal taxes owed.

Who Must File

If you are filing Form 720, 2290, or 8849 through an ISP and/or transmitter and you are not using an ERO, you must file Form 8453-EX with your electronically filed return. An ERO can use either Form 8453-EX or Form 8879-EX to obtain authorization to file Forms 720, 2290, and 8849.

When and Where To File

File Form 8453-EX with the taxpayer's electronically filed 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 with the return.

Specific Instructions

Name. Print or type the taxpayer's name as shown on Form 720, 2290, or 8849.

Taxpayer identification number. Enter the taxpayer's identification number as shown on Form 720, 2290, or 8849.

Part II. Declaration of Taxpayer

If the taxpayer has a balance due on line 1b or 2b and the taxpayer did not check box 4b, the taxpayer must use the Electronic Federal Tax Payment System (EFTPS) or Form 8109, Federal Tax Deposit Coupon, to pay the tax. For more information on deposits, see the instructions for the tax form you are filing.

If the taxpayer checks box 4b, the taxpayer must ensure that the following information relating to the financial institution account is provided in the tax preparation software.

- Routing number and account number.
- Type of account (checking or savings).
- Debit amount.
- Debit date (date you want the debit to occur).

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

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

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

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

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 taxpayer's return is filed through an ERO, the IRS requires the ERO's signature. A paid preparer, if any, must sign Form 8453-EX in the space for Paid Preparer's 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."

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.

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 return preparers 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 average time is:

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224. Do not send Form 8453-EX to this address. Instead, see *When and Where To File* on this page.