

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:

- Recordkeeping** 2 hrs., 23 min.
- Learning about the law or the form** 12 min.
- Preparing, copying, assembling, and sending the form to the IRS** 14 min.

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.