# Form **8453-CORP**

(December 2022)

Department of the Treasury Internal Revenue Service

# **E-file Declaration for Corporations**

File electronically with Form 1120, 1120-F, or 1120-S. Do not file paper copies. Go to www.irs.gov/Form8453CORP for the latest information.

, or tax year beginning , ending OMB No. 1545-0123

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Part   Information (Whole dollars only)	Name of o	corpor	ation						Employe	r identification numbe	
1 Total income (Form 1120, line 11)			(A)								
Total income (Form 1120-F, Section II, line 11)	Part	li li	ntormation (vvnole dollars only)								
Total income (loss) (Form 1120-S, line 6)  Part II Declaration of Officer (see instructions) Be sure to keep a copy of the corporation's tax return.  A     consent that the corporation's refund be directly deposited as designated on the Form 8050, Direct Deposit of Corporate Tax Refund, or Form 8302, Electronic Deposit of Tax Refund of \$1 Million or More, that will be electronically transmitted with the corporation's federal income tax return.  B     I do not want direct deposit of the corporation's refund or the corporation is not receiving a refund.  C       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 corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To evoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-383-4537 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.  If the corporation is filing a balance due return, I understand that if the IRS does not receive full and timely payment of its tax liability, the corporation will remain liable for the tax liability and all applicable interest and penalties.  In the corporation will remain liable for the tax liability and all applicable interest and penalties.  In the best of my, knowledge and beside if the exponetion's return is not not the corresponding line of the corporation's return and the information in the given my electronic return originator (ERO), transmitter, and/or is entered and penalties.  In the best of my, knowledge and beside if the corporation's return is not to the corporation's return or refund is delayed, I authorize the IRS to disclose to my ERO, tr	1	Total	income (Form 1120, line 11)						. 1		
Declaration of Officer (see instructions) Be sure to keep a copy of the corporation's tax return.	2	Total	income (Form 1120-F, Section II, line	11)					. 2		
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Under penalties of perjury, I declare that I am an officer of the above corporation and 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 lines of the corporation's federal income tax return To the best of my knowledge and belief, the corporation's return is 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 corporation's return and indication of whether or not the corporation's return and indication of whether or not the corporation's return accepted, and, if the corporation's return and indication of whether or not the corporation's return and indication of whether or not the corporation's return and indication of whether or not the corporation's return and indication of whether or not the corporation's return and indication of whether or not the corporation's return and indication of whether or not the corporation's return and indication of selection. If the processing of the corporation's 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  Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)  I declare that I have reviewed the above corporation's return and accompanies of the set of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this remains an 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 for Business Returns. If I am also the Paid Preparer, I declare that I have examined the above corporation's return	C	er ta co (s	entry to the financial institution account indicated in the tax preparation software for payment of the corporation's 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 <b>1-888-353-4537</b> 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								
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ERO's Use Only   Firm's name (or yours if self-employed), address, and ZIP code   EIN   Phone no.	collector, form befo e-file App Preparer,	I am n re I sul licatior under	ot responsible for reviewing the return and only of bmit the return. I will give the officer a copy of all n and Participation, and <b>Pub. 4163</b> , Modernized of penalties of perjury, I declare that I have examine belief, they are true, correct, and complete. This	declare that the forms and informs and informs e-File (MeF) Ir and the above	is form accurately reliformation to be filed wiformation for Authoricorporation's return and declaration is based	flects the data with the IRS, a ized IRS e-file and accompan on all informa	on the returnd have follo Providers fo ying schedution of whic	rn. The co owed all o or Busines ules and s h I have a	orporate offic other require ss Returns. If statements, a any knowledo	er will have signed this ments in <b>Pub. 3112</b> , IRS I am also the Paid and to the best of my ge.	
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Under penalties of perjury, I declare that I have examined the above corporation's 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.  Paid Preparer Use Only  Print/Type preparer's name Preparer's signature Date Check if self-employed Firm's name Firm's EIN Phone no.	Use C	nly									
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For Privacy Act and Paperwork Reduction Act Notice, see instructions.  Cat. No. 92898S Form 8453-CORP (12-202)	For Priv	acv A		SAA instru	ctions	Cat Na	028086	I HOHE		453-CORP (12.20	

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#### **Future Developments**

For the latest information about developments related to Form 8453-CORP and its instructions, such as legislation enacted after they were published, go to <a href="https://www.irs.gov/Form8453CORP">www.irs.gov/Form8453CORP</a>.

#### **General Instructions**



Instead of filing Form 8453-CORP, a corporate officer filing a corporation's return through an electronic return originator (ERO) can sign the return using a personal identification number (PIN). For details, see Form 8879-CORP, E-file Authorization for Corporations.

#### **Purpose of Form**

Use Form 8453-CORP to:

- Authenticate an electronic Form 1120, U.S. Corporation Income Tax Return; Form 1120-F, U.S. Income Tax Return of a Foreign Corporation; or Form 1120-S, U.S. Income Tax Return for an S Corporation;
- 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 corporation's consent to directly deposit any refund and/ or authorize an electronic funds withdrawal for payment of federal taxes owed.

### **Who Must File**

If you are filing a Form 1120, 1120-F, or 1120-S through an ISP and/or transmitter and you are not using an ERO, you must file Form 8453-CORP with your electronically filed return. An ERO can use either Form 8453-CORP or Form 8879-CORP to obtain authorization to file the corporation's return.

#### When and Where To File

File Form 8453-CORP with the corporation's electronically filed income tax 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 file with the return.

## Specific Instructions

**Name.** Print or type the corporation's name in the space provided. **Employer identification number (EIN).** Enter the corporation's EIN in the space provided.

#### Part II. Declaration of Officer

Note: The corporate officer must check all applicable boxes.

If the corporation has tax due and the officer did not check box C, the corporation must make a timely payment using one of the methods described in the instructions for its tax return. For more information on depositing taxes, see the instructions for the corporation's tax return.

If the officer checks box C, the officer 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 corporation wants the debit to occur).

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

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

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

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

The declaration of officer must be signed and dated by:

- The president, vice president, treasurer, assistant treasurer, or chief accounting officer; or
- Any other corporate officer (such as tax officer) authorized to sign the corporation's income tax return.

If the ERO makes changes to the electronic return after Form 8453-CORP has been signed by the officer, whether it was before it was transmitted or if the return was rejected after transmission, the ERO must have the officer complete and sign a corrected Form 8453-CORP if either:

- Total income differs from the amount on the electronic return by more than \$150, or
- Taxable income differs from the amount on the electronic return by more than \$100.

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

## **Use of PTIN**

**Paid preparers.** Anyone who is paid to prepare the corporation'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 go to *www.irs.gov/PTIN*.

**EROs who are not paid preparers.** Only EROs who are not 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. For information on applying for and receiving a PTIN, see Form W-12 or go to www.irs.gov/PTIN.

#### 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 EROs 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 burden for business taxpayers filing this form is approved under OMB control number 1545-0123 and is included in the estimates shown in the instructions for their business income tax return.

**Comments.** You can send us comments through *www.irs.gov/ FormComments*. You can also send your comments to the Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the form to this address. Instead, see *When and Where To File*, earlier.