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	e in this space.		
Form 8453 U.S. Individual Income Tax Declaration for Electronic Filing	OMB No. 1	545-0936	
Department of the Treasury For the year January 1–December 31, 1998	199	9 8	
Iternal Revenue Service See instructions on back. Your first name and initial Last name Your social security name		number	
Use the A B If a joint return, spouse's first name and initial Last name	Spouse's social secu	Spouse's social security number	
Otherwise, L			
please H print or H bunc H E H Home address (number and street). If you have a P.O. box, see instructions. Apt. no.	You must en		
type. R City, town or post office, state, and ZIP code.	your SSN(s) a Telephone number (o	bove.	
	()	plional)	
Part I Tax Return Information (Whole dollars only)			
1 Total income (Form 1040, line 22; Form 1040A, line 14; Form 1040EZ, line 4)	1		
 Federal income tax withheld (Form 1040, line 57; Form 1040A, line 35; Form 1040EZ, line 7) 	· · ·		
4 Refund (Form 1040, line 66a; Form 1040A, line 41a; Form 1040EZ, line 11a)	4		
5 Amount you owe (Form 1040, line 68; Form 1040A, line 43; Form 1040EZ, line 12) Part II Declaration of Taxpayer (Sign only after Part I is completed.)	5		
 c I authorize (1) the U.S. Treasury and its designated Financial Agents to initiate an ACH debit (auton financial institution account designated in the electronic portion of my 1998 Federal income tax retur taxes owed, and (2) my financial institution to debit the entry to my account. I also authorize the 1 in the processing of my electronic payment of taxes to receive confidential information necessary to issues related to my payment. If I have filed a balance due return, I understand that if the IRS does not receive full and timely payme for the tax liability and all applicable interest and penalties. If I have filed a joint Federal and state tax return, I understand my Federal return will be rejected. Under penalties of perjury, I declare that the information I have given my ERO and the amounts in Par corresponding lines of the electronic portion of my 1998 Federal income tax retur. To the best of my correct, and complete. I consent to my ERO sending my return, this declaration, and accompanying sch consent to the IRS sending my ERO and/or transmitter an acknowledgment of receipt of transmission return is accepted, and, if rejected, the reason(s) for the delay, or when the refund was sent. 	o answer inquiries and resolve nent of my tax liability, I will r c return and there is an error rt I above agree with the amo y knowledge and belief, my re shedules and statements to th n and an indication of whether	emain liable on my state punts on the eturn is true, e IRS. I also er or not my	
Sign			
Here Vour signature Date Spouse's signature. If a joint r		Date	
Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (S			
I declare that I have reviewed the above taxpayer's return and that the entries on Form 8453 are complete and corr only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects t have signed this form before I submit the return. I will give the taxpayer a copy of all forms and information to be other requirements in Pub. 1345 , Handbook for Electronic Return Originators of Individual Income Tax Returns. If I ar of perjury I declare that I have examined the above taxpayer's return and accompanying schedules and statements belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have	the data on the return. The t e filed with the IRS, and have im also the Paid Preparer, unc ts, and to the best of my kno	axpayer will followed all ler penalties	
ERO's signature ERO's signature Date Check if also paid preparer Check if if self- employ	yed	number	
	EIN		
Only and address	ZIP code		
Only if self-employed)	es and statements, and to the	e best of my	
Only if self-employed) and address Under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules knowledge and belief, they are true, correct, and complete. This declaration is based on all information of which I h Date Check	es and statements, and to the have any knowledge. Preparer's social s	5	
Only if self-employed) and address Under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules knowledge and belief, they are true, correct, and complete. This declaration is based on all information of which I h Paid Preparer's signature	es and statements, and to the have any knowledge. Preparer's social s	5	
Only if self-employed) and address Under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules knowledge and belief, they are true, correct, and complete. This declaration is based on all information of which I here Preparer's Date Check if self-	es and statements, and to the have any knowledge. Preparer's social s	,	

General Instructions

Purpose of Form

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 or authorize an ACH debit (automatic withdrawal).

When and Where To File

This form must be mailed to the service center where the electronic return was transmitted on the next working day after the ERO has received acknowledgment from the IRS that the return was accepted. Only the Andover, Austin, Cincinnati, Memphis, and Ogden Service Centers can accept electronic returns. Get **Pub. 1345**, Handbook for Electronic Return Originators of Individual Income Tax Returns. It has step-by-step mailing instructions and addresses for the service centers.

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 1999, the year digit is "9")

Example. The EFIN is 509325. The batch number is 000. The serial number is 56. The DCN is 00-509325-00056-9.

Name and Address. If the taxpayer received a peel-off name and address label from the IRS, place the label in the name area. Cross out any errors 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 the payment with Form 8453. Instead, mail it by April 15, 1999, with Form 1040-V to the applicable address shown on that form.

Part II—Declaration of Taxpayer

Note: All taxpayers **must** check the box on line **6a**, line **6b**, **or** line **6c**. If the taxpayer checks the box on line 6c, the taxpayer must ensure that the following information relating to the financial institution account is provided in the electronic portion of the tax return:

- Routing number
- Account number
- Type of account (checking or savings)
- Debit amount

• Debit date (date the taxpayer wants the debit to occur, but not later than April 15, 1999).

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.

If the ERO makes changes to the electronic return after Form 8453 has been signed by the taxpayer but before it is transmitted and either 1 or 2 below applies, the ERO must have the taxpayer complete and sign a corrected Form 8453.

1. The total income on line 1 differs from the amount on the electronic return by more than \$25, **or**

2. The total tax on line 2, the refund on line 4, or the amount owed on line 5 differs from the amount on the electronic return by more than \$7.

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. Refund information is available on TeleTax. See the instruction booklet for Form 1040, 1040A, or 1040EZ for the phone number.

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 Iaw. 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 Forms 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.