

General Instructions

Note: Instead of filing Form 8453-S, a corporation officer filing a corporation's return through an ERO can sign the return using a personal identification number (PIN). For details, see **Form 8879-S, IRS e-file Signature Authorization for Form 1120S**.

Purpose of Form

Use Form 8453-S to:

- Authenticate an electronic **Form 1120S**, U.S. Income Tax Return for an S Corporation,
- Authorize the ERO, if any, to transmit via a third-party transmitter,
- Authorize the 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.

Caution: Corporations required to attach certain forms and schedules to their income tax return will not be able to file electronically when the Form 1120S e-file program begins. Visit www.irs.gov/efile for details.

Who Must File

If you are filing a 2003 Form 1120S through an ISP and/or transmitter and you are not using an ERO, you must file Form 8453-S with your electronically filed return. An ERO can use either Form 8453-S or Form 8879-S to obtain authorization to file the corporation's Form 1120S.

When and Where To File

File Form 8453-S with the corporation's electronically filed income tax return. Use a scanner to create a pdf file of the completed form. Your tax preparation software will allow you to transmit this pdf file with your return.

Specific Instructions

Name. Print or type the corporation's name in the space provided.

Employer identification number (EIN). Be sure to enter the corporation's EIN in the space provided.

Part II—Declaration of Officer

Note: The corporate officer **must** check all applicable boxes on line 6.

If the officer checks box 6b and the corporation is using the Electronic Federal Tax Payment System (EFTPS) or **Form 8109**, Federal Tax Deposit Coupon, to deposit tax, the corporation must deposit the payment no later than the 15th day of the 3rd month after the end of its tax year. For EFTPS deposits to be made timely, the corporation must initiate the transaction at least 1 business day before the date the deposit is due.

If the officer checks box 6c, 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-S 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-S 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 ISP, ERO, and/or transmitter:

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

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.

The declaration of officer must be signed and dated by:

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

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 and a paid preparer, if any, must sign Form 8453-S 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."

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:

Recordkeeping 4 hr., 46 min.
Learning about the law or the form 28 min.
Preparing the form 1 hr., 30 min.
Copying, assembling, and sending the form to the IRS . 16 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 Tax Products Coordinating Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send Form 8453-S to this address. Instead, see **How To File** on this page.

