



### Purpose of Form

Use Form 8453-F to:

- Authenticate the electronic or magnetic media **Form 1041**, U.S. Income Tax Return for Estates and Trusts;
- Serve as a transmittal for any accompanying paper schedules, statements, and magnetic media;
- Authorize the electronic or magnetic media filer to transmit via a third-party transmitter; and
- Authorize an electronic funds withdrawal for payment of Federal taxes owed.

**Caution:** A tax return is not considered filed unless it is signed. Form 8453-F is the signature document that completes the filing of the Form(s) 1041 filed on electronic or magnetic media.

### Who Must File

Every estate or trust filing a 2002 Form 1041 via electronic or magnetic media must file a signed Form 8453-F.

### Signature For Multiple-Return Filing

A single signature may be used for a multiple-return filing if the fiduciary is authorized to sign each return. The signer must attach a multiple-return information listing according to the instructions in **Pub. 1437**, Procedures for Electronic and Magnetic Media Filing of U.S. Income Tax Return for Estates and Trusts, Form 1041, for Tax Year 2002. The information listing must include the name control of each estate or trust, its employer identification number (EIN), and the information shown on lines 1 through 5 for each return. **Do not** enter totals from multiple returns on lines 1 through 5.

### Where To File

See **Pub. 1437** for the correct filing address for this form. Be sure the address you use matches the address for the media you use to file the return.

### When To File

An estate or trust must file its income tax return by the 15th day of the 4th month following the close of its tax year. This filing date also applies to returns filed electronically or on magnetic media. For returns filed electronically, the transmitter must send the signed Form 8453-F within 3 business days after the electronic transmission has been accepted. For returns filed on magnetic tape or diskette, the transmitter must send the signed Form 8453-F in the same package with the corresponding tape or diskette.

### Pooled Mortgage Account

If you bought a pooled mortgage account during the year and still have that pool at the end of the tax year, check the "Bought" box and enter the date of purchase. If you sold a pooled mortgage account that was purchased during this, or a previous, tax year, check the "Sold" box and enter the date of sale. If you neither bought nor sold a pooled mortgage account, skip this item.

### Line 5

Do **not** include any payment with Form 8453-F.

**Method of payment.** Payment of Tax Due (shown on line 27 of Form 1041 and reported on line 5 of this return) can be made by EFTPS, ACH electronic funds withdrawal (direct debit), or check or money order. If the payment is by ACH electronic funds withdrawal (direct debit), be sure to check the box on line 6. If payment is by check or money order, see **Pub. 1437** for additional information.

### Line 6

Check the box **only** if you choose to pay the tax due by ACH electronic funds withdrawal (direct debit). Otherwise, leave the box blank.

### Declaration of Electronic and/or Magnetic Media Return Originator (EMMRO) and Paid Preparer

The EMMRO is one who deals directly with the fiduciary and either prepares tax returns or collects prepared tax returns, including Forms 8453-F, for fiduciaries who wish to have the return of the estate or trust electronically or magnetically filed. The EMMRO's signature is required by the IRS.

A paid preparer who is not also the EMMRO must sign Form 8453-F in the space for **Paid Preparer's Use Only**. A paid preparer who is also the EMMRO should instead check the box in the **EMMRO's Use Only** section 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** . . . . . 6 min.
- Learning about the law or the form** . . . . . 4 min.
- Preparing the form** . . . . . 21 min.
- Copying, assembling, and sending the form to the IRS** . . . . . 20 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 Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send Form 8453-F to this address. Instead, see **Where To File** on this page.

