Form 8453-F

# U.S. Estate or Trust Income Tax Declaration and

OMB No. 1545-0967

Departr	nent of the Treasury							
Internal Revenue Service								

Name and title of fiduciary

Name of estate or trust



Employer identification number

1       Total income (Form 1041, line 9)       1         2       Income distribution deduction (Form 1041, line 18)       2         3       Taxable income (Form 1041, line 22)       3         4       Total tax (Form 1041, line 23)       4         5       Tax due or overpayment (Form 1041, line 27 or 28)       4         5       Tax due or overpayment (Form 1041, line 27 or 28)       5         Part ID Declaration of Fiduciary         Mude penalties of parky: Idectare that the above ansurets for the amounts in the alterbod lising lappes with the above ansured to the barrow ansurets for the amounts of the streaming of passing and statements. I consoming a schedular and statements and the internal Revenue Service and all accompanying schedulars in a statements. I consome that the return(s) is accepted, and if repetition in the return(s) is accepted, and if repetition in the return(s) is accepted, and if repetition in the return(s) is accepted, and if repetition is the return(s) is accepted, and if repetition.         Pierse       Signature of foluciary or officer representing fiduciary       Date         Pierse       Signature of foluciary or officer representing fiduciary       Date         Pierse       Signature of foluciary or officer representing fiduciary       Date         Pierse       Signature of foluciary or officer representing fiduciary       Date         Pierse       Signature of foluciary or officer representing fiduciary       Date	Part I	Tax Return Information				
3       Taxable income (Form 1041, line 22).       3         4       Total tax (Form 1041, line 23).       4         5       Tax due or overpayment (Form 1041, line 27 or 28).       5         2011       Declaration of Fiduciary       5         Please         Sign       Under penaties of petuz, 1 declare that the above anounts (or the anounts on the attached listing agree with the anounts show on the corresponding lines of the electronic/magnetic media with the Internal Revenue Service, and all accompanying schedules and statements, the same all statements is a statements to the tarsentiet. Lass consent to the IRS sending the accompanying schedules and statements, the same statement is the same and an indication of whether or not the return(s) is accepted, and, if rejected, the reason(s) for the rejection.         Please       Signature of fiduciary or officer representing fiduciary       Date         Perctual       Declaration of Electronic and/or Magnetic Media Return Originator (EMMRO) and Paid Preparer (See instructions.)         Ideclare that I have reviewed the above estate or trust return(s) and that the entries on Form 8453-F are complete and correct to the best of my knowledge. If an only a collector, i am not responsible for reviewing the return(s), and only declare that the another i start the returne(s) and only declare that the more same distribution or prepare is based on all information or prepare is based on all information or whether i start is an only acceleration and Repetucing and Return for States and Trusts. Form 1041, If an above Prepare Magnetic Prepared is a prepared is a distributing and information of preparer is based on all inform	1 Tot	tal income (Form 1041, line 9)			1	
4       Total tax (Form 1041, line 23)	<b>2</b> Inc	come distribution deduction (Form 1041, line 18)			2	
5 Tax due or overpayment (Form 1041, line 27 or 28).       5         Part III       Declaration of Fiduciary         Please Sign Here       Under panalities of porjury. I declare that the above amounts (or the amounts on the attached listing) agree with the amounts shown on the corresponding thes of the dectronic/magnetic media portion of the 1995 U.S. Income Tax Return(s) for Estates and Turus. I have also examined a copy of the return(s) incompanying scheduluss and statements, to see the thereal Revenue Service and all accompanying scheduluss and statements. To the best of my knowledge and belief, they are true, correct, and complete. (I am not the transmitter, I consent that the return(s), including this declaration and accompanying schedulus and statements, to see the thereal Revenue Service by the return Transmission and an indication of whether or not the return(s) is accepted, and, if rejected, the reason(s) for the rejection.         Part III       Declaration of Electronic and/or Magnetic Media Return Originator (EMMRO) and Paid Preparer (See Instructions.)         Vision of Electronic and/or Magnetic Media Return Originator (EMMRO) and Paid Preparer (See Instructions.)         Vision of Paid Preparer         Ciecking that I have reviewed the above estate or trust return(s) and the the entires on Form 3452-F are complete and correct to the best of my reviewing the fluctary or an officer representing fluctary or officer representing the fluctary or an officer representing the fluctary or officer representing the fluctary or an officer representing the fluctary or officer representing the fluctary or an officer representing the fluctary of the entire intervision of which the preparer, under provedengs for Electronic and Magnetic Media filling 01 U.S. Income Tax Return for Estates and	<b>3</b> Tax	xable income (Form 1041, line 22)			3	
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EMMRO's signature       also paid preparer ▶ □       Check if self- employed ▶ □       i         Firm's name (or yours if self-employed) and address       EIN ▶       i         Under penalties of perjury, I declare that I have examined the above estate or trust return(s) and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.         Paid Preparer's Use Only       Preparer's signature       Date       Preparer's social security number         Firm's name (or yours if self-employed) and address       EIN ▶       i		<ul> <li>knowledge. If I am only a collector, I am not responsible for reviewing the return(s), and or return(s). The fiduciary or an officer representing the fiduciary will have signed this form I representing the fiduciary a copy of all forms and information to be filed with the IRS, and Procedures for Electronic and Magnetic Media Filing of U.S. Income Tax Return for Estate penalties of perjury I declare that I have examined the above estate or trust return(s) and my knowledge and belief, they are true, correct, and complete. Declaration of preparet knowledge.</li> </ul>	only declare the before I submin have followed s and Trusts, accompanyin	hat this for it the retur d all other r Form 1041 g schedule	m accurately reflect n(s). I will give the f requirements descril . If I am also the Pai es and statements, a	s the data on the iduciary or officer bed in <b>Pub. 1437</b> , d Preparer, under and to the best of
yours if self-employed and address ZIP code ► Under penalties of perjury, I declare that I have examined the above estate or trust return(s) and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has any knowledge. Preparer's Use Only Freparer's Signature Firm's name (or yours if self-employed) and address ZIP code ►		EMMRO's also paid			EMMRO's social	security number
Paid       Preparer's       Date       Preparer's social security number         Firm's name (or yours if self-employed) and address       EIN ►       ZIP code ►		yours if self-employed)				
Preparer's Use Only     Preparer's signature     Date     Preparer's social security number       Firm's name (or yours if self-employed) and address     EIN ►     EIN ►	Daid	Under penalties of perjury, I declare that I have examined the above estate or trust return best of my knowledge and belief, they are true, correct, and complete. Declaration of pr			chedules and state	
yours if self-employed) and address ZIP code ►	Preparer	Preparer's			Preparer's social	security number
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## 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.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping		. 7 min.
Learning about the law or the form		. 4 min.
Preparing the form		.18 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** below.

## Purpose of Form

Use Form 8453-F to (a) authenticate the electronic or magnetic media Form 1041, U.S. Income Tax Return for Estates and Trusts; (b) serve as a transmittal for any accompanying paper schedules, statements, and magnetic media; and (c) authorize the electronic or magnetic media filer to transmit via a third-party transmitter.

**Note:** 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 1995 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. 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.

### Where To File

Send Form 8453-F to: Internal Revenue Service, Philadelphia Service Center, ATTN: Magnetic Media Unit—DP 115, 11601 Roosevelt Blvd., Philadelphia, PA 19154.

#### 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 the same day the transmission is made. 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.

### 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."

