

Acknowledgement and General Information for Taxpayers Who File Returns Electronically

Thank you for taking part in the IRS *e-file* Program. _____
(Taxpayer Name)

(Taxpayer Address optional)

1. Your federal income tax return for _____ is being filed electronically with the _____ Submission Processing Center of the IRS by the services of _____.
2. IRS on _____ using a Personal Identification Number (PIN) as your electronic signature. (You entered a PIN or authorized the Electronic Return Originator to enter or generate a PIN for you). The Declaration Control Number (DCN) assigned to your return is _____.
3. Your return was '**conditionally**' accepted by the IRS on _____. The Earned Income Credit or a Dependent's Exemption on your return may be reduced or disallowed due to a Child's Name and Social Security Number mismatch.
4. Debt Indicator Code - Part or all of your refund may be offset to a debt owed to the Internal Revenue Service, the Office of Child Support Enforcement, or other government agency.
5. Your electronic funds withdrawal payment was accepted.
6. Your electronic funds withdrawal payment was NOT accepted. You must pay the balance due by the prescribed due date.
7. Your Form 4868 extension was accepted by the IRS on _____ and the Declaration Control Number (DCN) assigned to your extension is _____.

PLEASE DO NOT SEND A PAPER COPY OF YOUR RETURN TO THE IRS. IF YOU DO, IT WILL DELAY THE PROCESSING OF THE RETURN.

If You Need to Make a Change to Your Return

If you need to make a change or correct the return you filed electronically, you should send a Form 1040X, Amended U.S. Individual Income Tax Return, to the IRS submission processing center that processes paper returns for your area. The address is available at www.irs.gov, or you can call the IRS toll-free at 1-800-829-1040.

If You Need to Ask About Your Refund

The IRS will notify your Electronic Return Originator (ERO) when they accept your return, usually within 48 hours. If your return wasn't accepted, the IRS will notify your ERO of the reasons for rejection. If it has been more than three weeks since the IRS accepted your return and you have not received your refund, go to www.irs.gov and click on "Where's My Refund" then on "Go Get My Refund Status." Exception: If box 3 above is checked, please allow 4 to 6 weeks for processing of conditionally accepted returns. Also, you can call the IRS toll-free Tele-Tax return information number, 1-800-829-4477, to check the status of your refund. **You will need to know the first social security number shown on your return, your filing status, and the exact amount of the refund you expect.** Tele-Tax should give you the date for mailing or depositing your refund. You should receive your refund check within 30 days of the date given by Tele-Tax, or within one week of that date if you chose direct deposit. If you don't receive it by then, or if Tele-Tax does not give your refund information, call the IRS office at 1-800-829-1954.

If You Owe Tax

If your e-filed return has a balance due, you must pay the amount you owe by the prescribed due date. If you paid by electronic funds withdrawal (direct debit) or by credit card while e-filing your return, no voucher is needed. To use your credit card to pay by phone or Internet, you may call, toll free, 1-800-2PAY-TAXSM (1-800-272-9829) or 1-888-PAY-1040SM (1-888-729-1040), or visit www.officialpayments.com or www.PAY1040.com. You may use a VISA® card, American Express® Card, Discover Card® or MasterCard® card. The service providers, based on the amount you are paying, will charge a convenience fee. The fees may vary between providers. You will be told the amount of the fee during the transaction and you will be given the option to either continue or end the transaction.

If you are not paying electronically, you may use the payment voucher, Form 1040-V, you will receive in the mail or you can obtain a payment voucher from your electronic filer. If the IRS doesn't receive your payment by the prescribed due date, you will receive a notice that requests full payment of the tax due, plus penalties and interest. If you can't pay the amount in full, please complete Form 9465, Installment Agreement Request. You may electronically file Form 9465. To obtain a paper Form 9465, you may call 1-800-829-3676 or visit www.irs.gov. Mail the paper form to the address in the form's instructions.

If You Need to Inquire About Your Electronic Funds Withdrawal Payment

You can call 1-888-353-4537, toll-free, to inquire about the status of an electronic funds withdrawal payment. If there is a change to the bank account information included on your return, you should call this number to cancel a scheduled payment. You will need the social security number of the first person listed on the tax return, the payment amount and the bank account number. Cancellation requests must be received no later than 8:00 p.m. Eastern Time, two business days prior to the scheduled payment date.

Refund Anticipation Loans

A refund anticipation loan is a loan made to you based on the refund you expect to receive. This loan is a contract between you and a lender. The IRS is not involved in this contract, can't grant or deny the loan, and can't answer any questions about it. **If you have any questions about a refund anticipation loan, contact your electronic filer or the lender.**

Instructions to EROs

PINs (line 2) - Check box 2 if the taxpayer entered a PIN or authorized the ERO to enter or generate the PIN for the taxpayer, and the Acknowledgement File PIN Presence Indicator is a 1 or 2. Form 8879 is required if the ERO enters or generates the PIN or if the Practitioner PIN method is used. **Use Form 8453 to send any required paper forms or supporting documentation listed next to the checkboxes on Form 8453 (do not send Forms W-2, W-2G or 1099-R).**

Exception Processing (line 3) - Check box 3 if the Acknowledgement File Acceptance Code equals "E."

Debt Indicator Code (line 4) - Check box 4 if the Acknowledgement File Debt Code equals "I", "F", or "B."

Electronic Funds Withdrawal (line 5) - Check box 5 if the taxpayer requested to use electronic funds withdrawal to pay the balance due, and the Acknowledgement File Payment Acknowledgement Literal field equals "PYMNT RQST RECD."

Electronic Funds Withdrawal (line 6) - Check box 6 if the taxpayer requested to use electronic funds withdrawal to pay the balance due, and the Acknowledgement File Payment Acknowledgement Literal field does NOT equal "PYMNT RQST RECD." If box 6 is checked, inform the taxpayer that he/she must pay by check, money order, or credit card.

Note: EROs can use the Acknowledgement File information, translated by the transmitter, to complete Form 9325.