

Declaration Control Number (DCN)

00 - [] - [] - 8

IRS Use Only—Do not write or staple in this space.

Form 8453-OL

U.S. Individual Income Tax Declaration for On-Line Filing

OMB No. 1545-1397

Department of the Treasury Internal Revenue Service

For the year January 1–December 31, 1997

1997

See instructions on back.

Use the IRS label. Otherwise, please print or type.

LABEL HERE

Form fields for name, address, and social security numbers.

Form fields for social security numbers and telephone number.

Part I Tax Return Information (Whole dollars only)

Table with 5 rows for tax return information: Total income, Total tax, Federal income tax withheld, Refund, Amount you owe.

Part II Direct Deposit of Refund (Optional—See instructions.)

Form fields for direct deposit: Routing number, Account number, Type of account (Checking/Savings).

Part III Declaration of Taxpayer

If I have completed Part II above, I consent that my refund be directly deposited as designated in Part II, and declare that the information on lines 6 through 8 is correct.

If I have filed a balance due return, I understand that if the IRS does not receive full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable interest and penalties.

Under penalties of perjury, I declare that the information I have given my on-line service provider and/or transmitter and the amounts in Part I above agree with the amounts on the corresponding lines of the electronic portion of my 1997 Federal income tax return.

Sign Here

Your signature

Date

Spouse's signature. If a joint return, BOTH must sign.

Date

General Instructions

Purpose of Form

Use Form 8453-OL to authenticate the electronic portion of your 1997 Form 1040, 1040A, or 1040EZ, and send any accompanying paper schedules and statements (such as Forms W-2 or 1099-R).

Who Must File

If you are filing a 1997 Form 1040, 1040A, or 1040EZ through an on-line service provider and/or transmitter, you must file a signed 1997 Form 8453-OL with the IRS. If you do not, you will not have filed a valid return for 1997, and we may not allow you to file electronically next year.

When and Where To File

You must mail this form to the IRS on the next working day after you have received acknowledgment from your on-line service provider and/or transmitter that the IRS has accepted your electronically filed return. The address should be included in your acknowledgment message. If not, mail Form 8453-OL to the IRS at the applicable address shown in the chart below.

Line Instructions

Declaration Control Number (DCN). The DCN is a 14-digit number assigned to your return by your on-line service provider and/or transmitter. It is included in your acknowledgment message. Clearly type or print the DCN in the top left corner of Form

8453-OL. The first two digits are always "00". The next six digits are the electronic filer identification number (EFIN). The next five digits are the batch number and serial number. The "8" represents the year the return is filed (1998).

Example. The EFIN is 509325. The batch number is 000. The serial number is 56. The DCN is 00-509325-00056-8.

Name, Address, and Social Security Number (SSN). If you received a peel-off label from the IRS, place it in the name area. Cross out any errors and print the correct information. Add any missing items, such as your apartment number. If you did not receive a label, print or type the information in the spaces provided. Make sure your SSN is clear and correct. If a joint return, be sure the names and SSNs are listed in the same order.

P.O. Box. Enter your P.O. box number **only** if the post office does not deliver mail to your home.

Note: *The address must match the address shown on your electronically filed return.*

Part I—Tax Return Information

Line 5. Do not attach your check or money order to Form 8453-OL. Instead, mail it by April 15, 1998, with **Form 1040-V** to the IRS at the applicable address shown in the chart below. If you do not have a Form 1040-V, you may be able to get it from your on-line service provider and/or transmitter. You can also see your tax return instruction booklet for other ways to get forms, including using the IRS's Internet Web Site (www.irs.ustreas.gov).

Part II—Direct Deposit of Refund

You must complete Part II if you elected to have your refund directly deposited by completing Form 1040, lines 62b-62d (lines 31b-31d on Form 1040A, lines 11b-11d on Form 1040EZ). Enter the same information in Part II that you entered on those lines. See your tax return instruction booklet for more details about direct deposit.

Line 6. If the routing number is not nine digits or does not begin with 01 through 12 or 21 through 32, the direct deposit will be rejected and a check sent instead.

Line 7. The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. If taking the account number from a check, be sure to include only the account number and not the check number.

Part III—Declaration of Taxpayer

Your electronically transmitted return will not be considered complete, and therefore filed, unless and until the IRS receives your signed Form 8453-OL. If a joint return, your spouse must also sign.

Refunds. Your refund should be issued within 3 weeks after the IRS has accepted your return. However, some refunds may be delayed because of compliance reviews to ensure that the returns are accurate. Refund information is available on TeleTax. See your tax return instruction booklet for the phone number.

IF you live in . . .	THEN mail Form 8453-OL to this address . . .	AND mail any payment with Form 1040-V to this address . . .
Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, Vermont, Virginia, and all APO and FPO addresses (except Asian/Pacific)	Receipt and Control Branch Shipping and Receiving 310 Lowell Street Andover, MA 05501	P.O. Box 371361 Pittsburgh, PA 15250-7361
Illinois, Iowa, Kansas, Minnesota, Missouri, New Mexico, Oklahoma, Texas, Wisconsin	Receipt and Control Branch Shipping and Receiving P.O. Box 1231 Austin, TX 78767-1231	P.O. Box 970016 St. Louis, MO 63197-0016
Florida, Indiana, Kentucky, Michigan, Ohio, South Carolina, West Virginia	Cincinnati, OH 45999	P.O. Box 6223 Chicago, IL 60680-6223
Alabama, Arkansas, Georgia, Louisiana, Mississippi, North Carolina, Tennessee	P.O. Box 1898 Attn: 8453-OL Memphis, TN 38101	P.O. Box 1214 Charlotte, NC 28101-1214
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming, and all Asian/Pacific APO and FPO addresses	Stop 6052 1160 West 1200 South Ogden, UT 84201	P.O. Box 7704 San Francisco, CA 94120-7704

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 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.

