Declaration Cor	ntrol N	lumber (DCN)						
00-			3 IR	S Use Only—Do not w	rite or staple in this s	pace.		
Form 8453 U.S. Individual I			Income T	ax Declar	ation		OMB No.	1545-0936
Form UTJ			or an IRS <i>e-file</i> Return) ୬ଜ	02
Department of the Treasury Internal Revenue Service For the year January 1–December 31, 2002						UΖ		
		our first name and initial	Last name			Your social security number		
Use the								
IRS label.	B lf	a joint return, spouse's first name and initial	Last name		Spouse's social security number			
please print or	Ho E	ome address (number and street). If you have	e a P.O. box, see instructions. Apt. no.			Importa You must		
type.		ity, town or post office, state, and ZIP code		у	your SSN(s) above.			
						Daytime phone number		
						()	
		turn Information (Whole dollars	3 /		()	1	[
, ,		come (Form 1040, line 35; Form 104 240, line 61; Form 1040A, line 38; Fo			•	2		
 2 Total tax (Form 1040, line 61; Form 1040A, line 38; Form 1040EZ, line 10)				3				
4 Refund (Form 1040, line 71a; Form 1040A, line 45a; Form 1040EZ, line 11a)				4				
	5 Amount you owe (Form 1040, line 73; Form 1040A, line 47; Form 1040EZ, line 12) 5 Part II Declaration of Taxpayer (Sign only after Part I is completed.)							
b I do not c I author account understa Paymen to acces To revol (settlem informat	his is a want of ize the indicat and tha it Syste ss EFTF ke a pa ent) da tion neo	my refund be directly deposited as designa in irrevocable appointment of the other spo direct deposit of my refund or I am not rece U.S. Treasury and its designated Financia ted in the tax preparation software for paym at this authorization may apply to subseque em (EFTPS). In order for me to initiate subse PS. This authorization is to remain in full forc ayment, I must contact the U.S. Treasury F ite. I also authorize the financial institutions cessary to answer inquiries and resolve issue	use as an agent to eiving a refund. I Agent to initiate ent of my Federal ant Federal tax pay equent payments, e and effect until I inancial Agent at s involved in the p use related to the	an ACH electronic taxes owed on this ments that I direct I request that the notify the U.S. Tre 1-888-353-4537 r processing of the payment.	nd. c funds withdrawa s return and/or a p t to be debited th IRS send me a pe asury Financial Ag no later than 2 bu electronic paymer	al entry bayment nrough t ersonal i gent to te siness o nt of tax	to the finance to f estimated the Electronic dentification erminate the days prior to ces to receive	cial institution d tax. I further c Federal Tax number (PIN) authorization. the payment e confidential
liability and all ap	pplicab	due return, I understand that if the IRS doe le interest and penalties. If I have filed return will be rejected.						
Under penalties of perjury, I declare that the information I have given my ERO and the amounts in Part I above agree with the amounts on the corresponding lines of the electronic portion of my 2002 Federal income tax return. To the best of my knowledge and belief, my return is true, correct, and complete. I and/or transmitter an acknowledgment of receipt of transmission and an indication of whether or not my return is accepted, any indication of a refund offset, and, if rejected, the reason(s) for the rejection. If the processing of my return or refund is delayed, I authorize the IRS to disclose to my ERO and/or transmitter the reason(s) for the refund was sent.								
Sign								
11. m	signati	ure	Date	Spouse's signature	e. If a joint return, t	ooth mu	st sign.	Date
Part III De	clara	ation of Electronic Return Origi						
only a collector, I a have signed this for other requirements penalties of perjury	am not orm bel s in Pu I decla	wed the above taxpayer's return and that the responsible for reviewing the return and con- fore I submit the return. I will give the taxpa b. 1345, Handbook for Authorized IRS <i>e</i> -1 are that I have examined the above taxpayer' correct, and complete. This Paid Preparer of	only declare that the ayer a copy of all file Providers of In 's return and accor	his form accuratel forms and informa idividual Income T mpanying scheduk	y reflects the data ation to be filed w fax Returns. If I a as and statements	a on the rith the I am also and to	e return. The IRS, and hav the Paid Pro the best of n	taxpayer will re followed all eparer, under

ERO's	ERO's signature	Date	Check if also paid preparer	Check if self- employed	ERO's SSN or PTIN
Use	Firm's name (or				EIN
Only	yours if self-employed), address, and ZIP code				Phone no. ()
Under nei	nalties of periury. I declare that I have examined the	above taxpaver's return an	nd accompanying	schedules and	statements and to the best of my

Under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration is based on all information of which I have any knowledge.

Paid Preparer's Use Only	Preparer's signature	Date	Check if self- employed	Preparer's SSN or PTIN	
	Firm's name (or yours if self-employed),			EIN	
	address, and ZIP code				Phone no. ()

For Paperwork Reduction Act Notice, see back of form.

General Instructions



Instead of filing Form 8453, the taxpayer may be able to sign the return electronically using a self-selected personal identification number (PIN). For details, go to the IRS Web Site at

Changes To Note

www.irs.gov or see Pub. 1345.

• You may be mailing Form 8453 to a different address this year. Only the Andover, Austin, and Memphis Service Centers are accepting Forms 8453. See When and Where To File below.

 There are new ways to check the status of a 2002 refund. See Refund Information for more details.

Purpose of Form

Use Form 8453 to:

• Authenticate the electronic portion of Form 1040, 1040A, or 1040EZ,

• Send any accompanying paper schedules or statements,

• Authorize the electronic return originator (ERO) to transmit via a third-party transmitter, and

 Provide the taxpayer's consent to directly deposit any refund and/or authorize an electronic funds withdrawal for payment of Federal taxes owed and/or a payment of estimated tax.

When and Where To File

This form must be mailed to the applicable service center shown below within 3 business days after the ERO has received acknowledgment from the IRS that the return was accepted. See Pub. 1345A, Filing Season Supplement for Authorized IRS e-file Providers, for the address.

IF the electronic return was transmitted to:	THEN mail Form 8453 to:
Andover or Cincinnati	Andover Service
Service Center	Center
Austin or Ogden Service	Austin
Center	Service Center
Memphis	Memphis
Service Center	Service Center

Line Instructions

Declaration Control Number (DCN). The DCN is a 14-digit number assigned by the ERO to each return. Clearly type or print the DCN in the top left corner of each Form 8453. Enter the number after the IRS has acknowledged receipt of the electronic return as follows:

Boxes	Entry
1–2	File identification number (always "00")
3–8	Electronic filer identification number (EFIN) assigned by the IRS

9-11 Batch number (000 to 999) assigned by the ERO

- 12-13 Serial number (00 to 99) assigned by the ERO
- Year digit (for returns filed in 14 2003, the year digit is "3")

Example. The EFIN is 509325. The batch number is 000. The serial number is 56. The DCN is 00-509325-00056-3.

Name and Address. If the taxpayer received a peel-off name and address label from the IRS, put the label in the name area. Cross out any incorrect information and print the correct information. Add any missing items, such as apartment number. If the taxpayer did not receive a label, print or type the information in the spaces provided.

P.O. Box. Enter the box number only if the post office does not deliver mail to the . taxpayer's home.

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

Social Security Number (SSN). Be sure to enter the taxpayer's SSN in the space provided on Form 8453. If a joint return, list the SSNs in the same order as the first names.

Part I—Tax Return Information

Line 5. Do not include any payment with Form 8453. The method of payment depends on whether the taxpayer checks the box on line 6b or 6c. For details, see the instructions for Part II.

Part II—Declaration of Taxpayer

Note. The taxpayer must check all applicable boxes on line 6.

If there is an amount on line 5 and the taxpayer checks box 6b and is paying by check or money order, mail the payment by April 15, 2003, with Form 1040-V to the applicable address shown on that form.

If the taxpaver checks box 6c, the taxpaver 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 taxpayer wants the debit to occur).

An electronically transmitted return will not be considered complete, and therefore filed, unless and until a Form 8453 signed by the taxpayer is received by the IRS.

The taxpayer's signature allows the IRS to disclose to the ERO and/or transmitter the reason(s) for a delay in processing the return or refund. In the case of a taxpayer who is applying for a refund anticipation loan or similar product, the taxpayer's signature also allows the IRS to advise the ERO and/or transmitter if a refund offset may occur.

If the ERO makes changes to the electronic return after Form 8453 has been signed by the taxpayer but before it is transmitted and either 1 or 2 below applies, the ERO must have the taxpayer complete and sign a corrected Form 8453.

(*)

1. The adjusted gross income on line 1 differs from the amount on the electronic return by more than \$50 or

2. The total tax on line 2, the Federal income tax withheld on line 3, the refund on line 4, or the amount owed on line 5 differs from the amount on the electronic return by more than \$14

Part III—Declaration of Electronic Return Originator (ERO) and Paid Preparer

The IRS requires the ERO's signature. A paid preparer must sign Form 8453 in the space for Paid Preparer's Use Only. Only handwritten signatures are acceptable. But if the paid preparer is also the ERO, do not complete the paid preparer's section. Instead, check the box labeled "Check if also paid preparer."

Note. If the paid preparer's signature cannot be obtained on Form 8453, you may attach a copy of Form 1040, 1040A, or 1040EZ instead. Attach only pages 1 and 2, and write "COPY-DO NOT PROCESS" on each page.

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.

Refund Information. You can check on the status of your 2002 refund if it has been at least 3 weeks from the date you filed your return. To check on the status of your 2002 refund, do one of the following:

• Go to www.irs.gov, click on "Where's My Refund" then on "Go Get My Refund Status."

• Call 1-800-829-4477 and follow the recorded instructions.

Call 1-800-829-1954.

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.