8453-F

U.S. Estate or Trust Income Tax Declaration and Signature for Electronic and Magnetic Media Filing For calendar year 2002, or fiscal year beginning, 2002, and ending, 20 ► See instructions on back.

OMB No.	1545-0967
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Department of the Treasury Internal Revenue Service

2002

Name o	of estate	or trust					Employ	yer identification number
Name a	nd title	of fiduciary				mortgage acought	count: (s	ee instructions) Date:
Part	1	Tax Return Information		,				
1 7	Total i	ncome (Form 1041, line 9)					1	
2 I	ncom	e distribution deduction (Form 1041, line 18)					2	
3 7	Taxabl	e income (Form 1041, line 22)					3	
4 7	Total t	ax (Form 1041, line 23)					4	
5	Γax dι	ie or overpayment (Form 1041, line 27 or 28)					5	
Part		Declaration of Fiduciary						
6	acc entr	thorize the U.S. Treasury and its designated Financial Ager ount indicated in the tax preparation software for payment y to this account. I also authorize the financial institutions in essary to answer inquiries and resolve issues related to the	of the estate's or volved in the proce	trust's taxes owed	l on this r	etùrn, and t	he financ	ial institution to debit the
the electron true, co to the I transmis	ctronic/r nic/mag rrect, a nternal ssion ar	s of perjury, I declare that the above amounts (or the amonagnetic media portion of the 2002 U.S. Income Tax Ret netic media with the Internal Revenue Service, and all acond complete. If I am not the transmitter, I consent that the Revenue Service by the return transmitter. I also consert an indication of whether or not the return(s) is accepted.	curn(s) for Estates companying sched e return(s), includin nt to the IRS' sen	and Trusts. I have dules and statemer g this declaration a ding the EMMRO	also exants. To the and accordand/or tr	amined a co le best of m mpanying so ansmitter a	py of the ny knowle chedules	e return(s) being filed via edge and belief, they are and statements, be sent
Sign Here		Signature of fiduciary or officer representing fiduciary	V		$\frac{1}{Da}$	nte		
Part		Declaration of Electronic and/or Magi See instructions.					D) and	Paid Preparer
only a c represer informat Income the abo	collector nting th tion to Tax Re ve esta	have reviewed the above estate or trust return(s) and that I am not responsible for reviewing the return(s), and only e fiduciary will have signed this form before I submit the roe filed with the IRS, and have followed all other requirements for Estates and Trusts, Form 1041, for Tax Year 200 te or trust return(s) and accompanying schedules and state or trust return(s) and accompanying schedules and state or the preparer is based on all information of which the preparer	declare that this for eturn(s). I will give nents described in 2. If I am also the rements, and to the	orm accurately refle the fiduciary or off Pub. 1437 , Procect Paid Preparer, und be best of my know	ects the d ficer reprodures for der penal	ata on the re esenting the Electronic a ties of perju	eturn(s). T fiduciary and Magn ary I decla	The fiduciary or an officer a copy of all forms and netic Media Filing of U.S. are that I have examined
		EMMRO's signature	Date	Check if also paid preparer ►	Check if		EMMRO	D's SSN or PTIN
EMMR Use O		Firm's name (or yours if self-employed),				EIN ►		<u> </u>
Under p	oenaltie:	address, and ZIP code s of perjury, I declare that I have examined the above est belief, they are true, correct, and complete. Declaration of			ing sche			
Paid		Preparer's signature		Date	Check employ		Prepare	er's SSN or PTIN
Prepar Use O		Firm's name (or yours if self-employed), address, and ZIP code				EIN ► Phone no.	()
	,	addition, and En Code 7					`	,

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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.