

**Exempt Organization Declaration and Signature for  
Electronic Filing**

OMB No. 1545-1879

For calendar year 2014, or tax year beginning \_\_\_\_\_, 2014, and ending \_\_\_\_\_, 20\_\_\_\_

**2014**Department of the Treasury  
Internal Revenue Service**For use with Forms 990, 990-EZ, 990-PF, 1120-POL, and 8868**

Name of exempt organization

Employer identification number

**Part I Type of Return and Return Information (Whole Dollars Only)**

Check the box for the type of return being filed with Form 8453-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a**, **2a**, **3a**, **4a**, or **5a** below and the amount on that line of the return being filed with this form was blank, then leave line **1b**, **2b**, **3b**, **4b**, or **5b**, whichever is applicable, blank (do not enter -0-). If you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

<b>1a</b> Form 990 check here ▶ <input type="checkbox"/>	<b>b</b> Total revenue, if any (Form 990, Part VIII, column (A), line 12) . . .	<b>1b</b> _____
<b>2a</b> Form 990-EZ check here ▶ <input type="checkbox"/>	<b>b</b> Total revenue, if any (Form 990-EZ, line 9) . . . . .	<b>2b</b> _____
<b>3a</b> Form 1120-POL check here ▶ <input type="checkbox"/>	<b>b</b> Total tax (Form 1120-POL, line 22). . . . .	<b>3b</b> _____
<b>4a</b> Form 990-PF check here ▶ <input type="checkbox"/>	<b>b</b> Tax based on investment income (Form 990-PF, Part VI, line 5)	<b>4b</b> _____
<b>5a</b> Form 8868 check here ▶ <input type="checkbox"/>	<b>b</b> Balance due (Form 8868, Part I, line 3c or Part II, line 8c) . . .	<b>5b</b> _____

**Part II Declaration of Officer**

- 6** ☐ I authorize the U.S. Treasury and its designated Financial Agent to initiate an Automated Clearing House (ACH) electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.
- ☐ If a copy of this return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I certify that I executed the electronic disclosure consent contained within this return allowing disclosure by the IRS of this Form 990/990-EZ/990-PF (as specifically identified in Part I above) to the selected state agency(ies).

Under penalties of perjury, I declare that I am an officer of the above named organization and that I have examined a copy of the organization's 2014 electronic return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund.

**Sign Here** ▶ \_\_\_\_\_  
Signature of officer Date Title

**Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)**

I declare that I have reviewed the above organization's return and that the entries on Form 8453-EO are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The organization officer will have signed this form before I submit the return. I will give the officer a copy of all forms and information to be filed with the IRS, and have followed all other requirements in Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

<b>ERO's Use Only</b>	ERO's signature ▶ _____	Date _____	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's SSN or PTIN _____
	Firm's name (or yours if self-employed), address, and ZIP code ▶ _____				EIN _____
					Phone no. _____

Under penalties of perjury, I declare that I have examined the above return 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.

<b>Paid Preparer Use Only</b>	Print/Type preparer's name _____	Preparer's signature _____	Date _____	Check <input type="checkbox"/> if self-employed	PTIN _____
	Firm's name ▶ _____				Firm's EIN ▶ _____
	Firm's address ▶ _____				Phone no. _____



*Instead of filing Form 8453-EO, an organization officer filing an exempt organization's return through an electronic return originator (ERO) can sign the return using a personal identification number (PIN). For details, see Form 8879-EO, IRS e-file Signature Authorization for an Exempt Organization.*

## Future Developments

For the latest information about developments related to Form 8453-EO and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/form8453eo](http://www.irs.gov/form8453eo).

## Purpose of Form

Use Form 8453-EO to:

- Authenticate the electronic Form 990, Return of Organization Exempt From Income Tax; Form 990-EZ, Short Form Return of Organization Exempt From Income Tax; Form 990-PF, Return of Private Foundation; Form 1120-POL, U.S. Income Tax Return for Certain Political Organizations; or Form 8868, Application for Extension of Time To File an Exempt Organization Return;
- Authorize the ERO, if any, to transmit via a third-party transmitter;
- Authorize the intermediate service provider (ISP) to transmit via a third-party transmitter if you are filing online (not using an ERO); and
- Authorize an electronic funds withdrawal for payment of federal taxes owed (Form 990-PF, Form 1120-POL, or Form 8868 with payment).

## Who Must File

If you are filing a 2014 Form 990, Form 990-EZ, Form 990-PF, Form 1120-POL, or Form 8868 with payment through an ISP and/or transmitter and you are not using an ERO, you must file Form 8453-EO with your electronically filed return. An ERO can use either Form 8453-EO or Form 8879-EO to obtain authorization to file an organization's Form 990, Form 990-EZ, Form 990-PF, or Form 1120-POL, or to file a Form 8868 with payment.

## When To File

**Form 990, Form 990-EZ, and Form 990-PF.** File Form 990, Form 990-EZ, or Form 990-PF by the 15<sup>th</sup> day of the 5<sup>th</sup> month after the organization's accounting period ends. If the regular due date falls on a Saturday, Sunday, or legal holiday, the organization may file on the next business day. The Form 8453-EO must be filed with the electronically filed Form 990, Form 990-EZ, or Form 990-PF.

**Form 1120-POL.** File Form 1120-POL by the 15<sup>th</sup> day of the 3<sup>rd</sup> month after the organization's accounting period ends. If the regular due date falls on a Saturday, Sunday, or legal holiday, the organization may file on the next business day. The Form 8453-EO must be filed with the electronically filed Form 1120-POL.

**Form 8868.** Generally, file Form 8868 by the due date of the return for which you are requesting an extension. The Form 8453-EO must be filed with the electronically filed Form 8868.

## How To File

File Form 8453-EO with the organization's electronically filed return. Use a scanner to create a PDF file of the completed form. Your tax preparation software will allow you to transmit this PDF file with the return.

## Part II. Declaration of Officer

If a Form 990-PF, Form 1120-POL, or Form 8868 filer chooses to pay the tax due by electronic funds withdrawal (direct debit), check the box. Otherwise, leave the box blank.

If the officer checks the box when filing Form 990-PF, Form 1120-POL, or Form 8868 with payment, the officer 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, and
- Debit date (date the organization wants the debit to occur).

An electronically transmitted return will not be considered complete (and therefore not considered filed) unless either:

- Form 8453-EO is signed by an organization officer, scanned into a PDF file, and transmitted with the return; or
- The return is filed through an ERO and Form 8879-EO is used to select a PIN that is used to electronically sign the return.

The officer's signature allows the IRS to disclose to the ISP, ERO, and/or transmitter:

- An acknowledgment that the IRS has accepted the organization's electronically filed return, and
- The reason(s) for a delay in processing the return or refund.

The declaration of officer must be signed and dated by:

- The president, vice president, treasurer, assistant treasurer, chief accounting officer; or
- Any other organization officer authorized to sign the organization's return.

If this return contains instructions to the IRS to provide a copy(ies) of the return to a state agency(ies) regulating charities as part of the IRS Fed/State program, the checkbox in Part II **must** be checked.

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

**Note.** If the return is filed online through an ISP and/or transmitter (not using an ERO), do not complete the ERO's *Use Only* section in Part III.

If the organization's return is filed through an ERO, the IRS requires the ERO's signature. A paid preparer, if any, must sign Form 8453-EO in the space for *Paid Preparer Use Only*. 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*.

An ERO may sign the Form 8453-EO by rubber stamp, mechanical device, or computer software program. The alternative method of signing must include either a facsimile of the individual ERO's signature or of the ERO's printed name.

## Use of PTIN

**Paid preparers.** Anyone who is paid to prepare the organization's return must enter their PTIN in Part III. The PTIN entered must have been issued after September 27, 2010. For information on applying for and receiving a PTIN, see Form W-12, IRS Paid Preparer Tax Identification Number (PTIN) Application and Renewal, or visit [www.irs.gov/ptin](http://www.irs.gov/ptin).

**EROs who are not paid preparers.** Only EROs who are not also the paid preparer of the return have the option to enter their PTIN or their social security number in the ERO's *Use Only* section of Part III. If the PTIN is entered, it must have been issued after September 27, 2010. For information on applying for and receiving a PTIN, see Form W-12, or visit [www.irs.gov/ptin](http://www.irs.gov/ptin).

**Privacy Act and 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. Section 6109 requires EROs to provide their identification number on the return.

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. The rules governing the confidentiality of the Form 990, Form 990-EZ, and Form 990-PF are covered in section 6104. Generally, tax returns (Form 1120-POL) and return information are confidential, as required by section 6103.

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

<b>Recordkeeping</b> . . . . .	4 hr., 32 min.
<b>Learning about the law or the form</b> . . . . .	18 min.
<b>Preparing, copying, assembling, and sending the form to the IRS</b> . . . . .	22 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 send us comments from [www.irs.gov/formspubs/](http://www.irs.gov/formspubs/). Click on "More Information" and then on "Give us feedback." Or you can also send your comments to the Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224.

Do not send Form 8453-EO to this address. Instead, see *How To File* on this page.