# DE-8453

## DELAWARE INDIVIDUAL INCOME TAX **DECLARATION FOR ELECTRONIC FILING**

DO NOT MAIL!

FOR THE YEAR JANUARY 1 - DECEMBER 31, 2016

YOUR SOCIAL	JR SOCIAL SECURITY NUMBER SPOUSE'S SOCIAL SECURITY NUMBER		
FIRST NAME(S) AND INITIAL(S)		LAST NAME	
HOME ADDRES	SS (NUMBER AND STREET INCLUDING RURAL ROUTE)		
CITY, TOWN O	R POST OFFICE, STATE & ZIP CODE		
DAYTIME TELE	EPHONE NUMBER		
PART 1	TAX RETURN INFORMATIO	ON (WHOLE DOLLARS ONLY)	
'		•	
	OTAL DELAWARE ADJUSTED GROSS INCOME (FORM 200-01, LINE 1 or FORM 200-02, LINE 37		··
	ELAWARE INCOME TAX WITHHELD (FORM 200-01, LINE 17 or FORM 200-02, LINE 48)		<del>                                     </del>
	NET REFUND (FORM 200-01, LINE 28 or FORM 200-02, LINE 59)		<u> </u>
	BALANCE DUE (FORM 200-01, LINE 27 or FORM 200-02, LINE 58		
PART 2	Direct Deposit of Refund (	Optional - See instructions.)	
8. Account	Account Checking Savings 7  It number	. Routing number	
PART 3	DECLARATION	N OF TAXPAYER	1
Joint re	sent that my refund be directly deposited as designated in Part 2, and atum, this is an irrevocable appointment of the other spouse as an agot want direct deposit of my refund or am not receiving a refund. Some the Division of Revenue and its designated financial agent to in anti-indicated in the tax preparation software for payment of my state in balance due return, I understand that if the Delaware Division of Revenue and all applicable interest and penalties. If I have filed a joint Federn will be rejected.  It is of perjury, I declare that the information I have given my ERO and the portion of my 2016 Delaware income tax return. To the best of my known, this declaration, and accompanying schedules and statements are smission of my tax return electronically to the Delaware Division of Reacknowledgment of receipt of transmission and an indication of whether my return or refund is delayed, I authorize the IRS to disclose to my Efficiency.	itiate an electronic funds withdrawal (direct Debit) entaxes owed on this return.  enue does not receive full and timely payment of my taxeral and State tax return and there is an error on my state amounts in Part 1 above agree with the amounts on evidedge and belief, my return is true, correct, and comple of the disclosure of all information pertaining to my use venue. I also consent to the Delaware Division of Reverence or not my return is accepted, and, if rejected, the rea	ry to the financial institution I liability, I will remain liable e return, I understand my the corresponding lines of ete. I consent to my ERO of the system and software, nue sending my ERO and/or son(s) for the rejection. If the
PART 4	DECLARATION OF ELECTRONIC RETURN	LORIGINATOR (ERO) AND PAID PR	EDΔRER
I DECLARE THA I HAVE OBTAINI OF REVENUE (I OTHER REQUIR INDIVIDUAL INC PERJURY, I DEC	AT I HAVE REVIEWED THE ABOVE TAXPAYER'S RETURN AND THAT THE E IED THE TAXPAYER'S SIGNATURE ON FORM DE-8453 BEFORE SUBMITTIN (DDOR). I HAVE PROVIDED THE TAXPAYER WITH A COPY OF ALL FORM REMENTS DESCRIBED IN THE "2015 DELAWARE INDIVIDUAL MEF E-FILE HI COME TAX RETURNS" AND ANY REQUIREMENTS SPECIFIED BY THE DEL CLARE THAT I HAVE EXAMINED THE ABOVE TAXPAYER'S RETURN AND HEY ARE TRUE, CORRECT AND COMPLETE. DECLARATION OF PREPARE	NTRIES ON THIS FORM ARE COMPLETE AND CORRECT T G THIS RETURN TO THE INTERNAL REVENUE SERVICE (IF S AND INFORMATION TO BE FILED WITH THE IRS AND D NDBOOK FOR SOFTWARE DEVELOPERS, TRANSITTERS AWARE DIVISION OF REVENUE. IF I AM ALSO THE PAID P ACCOMPANYING SCHEDULES AND STATEMENTS, AND T	O THE BEST OF MY KNOWLEDGE. RS) AND THE DELAWARE DIVISION DOR, AND HAVE FOLLOWED ALL CORRESSION OF THE DELAWARE REPARER, UNDER PENALTIES OF O THE BEST OF MY KNOWLEDGE
SIGN			
HERE	ERO'S SIGNATURE DATE	EIN, SSN, OR PTII	v
ERO	FIRM'S NAME (OR YOURS IF SELF-EMPLOYED)	CHECK IF ALSO PREPARER	CHECK IF SELF-EMPLOYED
	ADDRESS (STREET, CITY, STATE & ZIP CODE)		Business phone #
BEST OF MY KN HAS ANY KNOW	TIES OF PERJURY, I DECLARE THAT I HAVE EXAMINED THE ABOVE TA NOWLEDGE AND BELIEF, THEY ARE TRUE, CORRECT, AND COMPLETE. WLEDGE.	XPAYER'S RETURN AND ACCOMPANYING SCHEDULES DECLARATION OF PREPARER IS BASED ON ALL INFORM.	AND STATEMENTS, AND TO THE ATION OF WHICH THE PREPARER
SIGN	PREPARER'S SIGNATURE DATE	EIN, SSN, OR PTI	
HERE	FIRM'S NAME (OR YOURS IF SELF-EMPLOYED)		CHECK IF SELF-EMPLOYED
PAID PRE- PARER			
	ADDRESS (STREET, CITY, STATE & ZIP CODE)		

#### **Purpose of Form**

Use Form DE-8453 to:

- Authenticate the electronic portion of Form 200-01 or 200-02.
- Send any accompanying paper schedules or statements.
- Authorize the electronic return originator transmitter, and
- Provide the taxpayer's consent to directly deposit any refund.

#### **Line Instructions**

Name, Address, and Social Security Number (SSN) Print or type the information in the spaces provided. Please verify that the 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 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.

#### Part 1 - Tax Return Information

**Line 5.** - Do not include the payment with Form DE-8453. Instead, mail it by May 2, 2016, with Form 200-V to the applicable address shown on that form.

#### Part 2 - Direct Deposit of Refund

Taxpayers who want to have their refund directly deposited must complete Part 2. A check, form, report, or other statement generated by the financial institution should show the routing number and account number.

For accounts payable through a financial institution other than the one at which the account is located, the taxpayer should use a document such as an account statement or account identification card showing the routing number of the bank or institution where the account is located. A deposit slip should not be used because it can contain internal routing numbers. If there is any doubt about the correct routing number, the taxpayer should contact the financial institution and ask for the correct routing number for direct deposit (Electronic Funds Transfers).

Individuals can deposit their State income tax refund directly into a 529 Plan account. To obtain information on Delaware's 529 Plan or how to contribute, go to <a href="https://www.savingforcollege.com">www.savingforcollege.com</a> and select the State of Delaware in the US map area. For routing and account number information, please contact the financial institution that administers your 529 Plan.

**Note:** Some financial institutions may not accept direct deposits into accounts that are payable through another bank or financial institution, including credit unions.

**Line 7.** - The routing number must be nine digits. If it does not begin with 01 through 12 or 21 through 32, the direct deposit will be rejected and a check sent.

Line 8. - The account number can be no more than 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. If fewer than 17 characters, enter the number from left to right and leave the unused boxes blank.

**Line 9.** - In order to comply with new federal banking rules, you must declare whether your refund will go to a bank outside the United States. If the answer is yes, do not enter your account information. We will instead mail your refund by check.

**Caution:** Some financial institutions do not permit the deposit of a joint refund into an individual account. The Delaware Division of Revenue is not responsible when a financial institution refuses a direct deposit.

**Note:** If the taxpayer wants to have the refund directly deposited, be sure the corresponding box for Line 10 in Part 3 is checked.

### Part 3 - Declaration of Taxpayer

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

All filers must check one of the boxes for Line 10.

If the ERO makes changes to the electronic return after Form DE-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 DE-8453.

- The total income on Line 1 differs from the amount on the electronic return by more than \$100, OR
- 2. The total tax on Line 2, the refund on Line 4, or the amount owed on Line 5 differs from the amount on the electronic return by more than \$1.

#### Part 4 - Declaration of Electronic Return Originator (ERO) and Paid Preparer

A paid preparer must sign Form DE-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 line labeled, "Check if also paid preparer."

The IRS requires the ERO's signature.

(Revised 09/2016)