



**PA-8453F** (EX) 06-25

**PENNSYLVANIA FIDUCIARY INCOME TAX  
DECLARATION FOR ELECTRONIC FILING**

**2025**

|   |  |  |          |
|---|--|--|----------|
| For Calendar Year 2025, or Fiscal Year Beginning, _____, 2025 and Ending, _____, 20____ |  | Declaration Control Number/Submission ID |          |
| Name of Estate or Trust   |  | Employer Identification Number           |          |
| Name and Title of Fiduciary   |  |  |          |
| Address (Number and Street including Rural Route or P.O. Box)                           |  |  |          |
| City  |  | State                                    | ZIP Code |

*The above information must match that on the electronic return exactly.*

**SECTION I TAX RETURN INFORMATION (whole dollars only)**

|   |          |
|---|----------|
| 1. Net PA taxable income (Form PA-41, Line 9)       | 1. _____ |
| 2. PA tax liability (Form PA-41, Line 12)           | 2. _____ |
| 3. Total Payments and Credits (Form PA-41, Line 18) | 3. _____ |
| 4. Overpayment (Form PA-41, Line 23)                | 4. _____ |
| 5. Total payment (tax due) (Form PA-41, Line 22)    | 5. _____ |

**SECTION II DIRECT DEPOSIT OF REFUND OR ELECTRONIC FUNDS WITHDRAWAL OF TAX DUE (optional - see instructions)**

STAPLE COPY OF  
STATE W-2(s), W-2G  
and 1099(s) HERE

|                                 |                                   |   |               |
|---------------------------------|-----------------------------------|---|---------------|
| 6. Routing transit number (RTN) | 7. Depositor account number (DAN) | 8. Type of account:<br><input type="radio"/> Checking <input type="radio"/> Savings | 9. Debit date |
|---------------------------------|-----------------------------------|---|---------------|

NOTE: The first two numbers of the RTN must be 01 through 12 or 21 through 32.

**SECTION III DECLARATION OF FIDUCIARY (sign only after Section I is complete)**

10. ☐ a. I consent for the refund from the 2025 PA-41, Fiduciary Income Tax Return, to be directly deposited as designated in Section II and declare all information shown on Lines 6 through 8 is correct. I certify the ultimate destination of the funds is within the U.S or one of its territories.
- ☐ b. The estate or trust is not receiving a refund or I do not want direct deposit of the refund.
- ☐ c. I authorize the PA Department of Revenue and its designated financial agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated for payment of the estate's or trust's taxes owed on this return, and I authorize the financial institution to debit the entry to this account. 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. To revoke a payment, I may revoke this authorization by notifying the PA Department of Revenue no later than five business days prior to the payment (settlement) date. I understand notification must be made in writing by e-mail to [ra-achrevok@pa.gov](mailto:ra-achrevok@pa.gov).

Under penalties of perjury, I declare that the amounts above match the amounts shown on the corresponding lines of the electronic portion of the 2025 PA-41, Fiduciary Income Tax Return. I have also examined a copy of the return being filed electronically with the PA Department of Revenue and all accompanying schedules and statements. To the best of my knowledge and belief, they are true, correct and complete. If I am not the transmitter, I consent that the return and accompanying schedules and statements be sent to the PA Department of Revenue by the transmitter. I also consent to the PA Department of Revenue sending the ERO and/or transmitter an acknowledgment of receipt of transmission and an indication of whether or not the return is accepted, and if rejected, the reason(s) for the rejection.

|                  |                                   |      |
|------------------|-----------------------------------|------|
| <b>SIGN HERE</b> | Signature of Fiduciary or Officer | Date |
|------------------|-----------------------------------|------|

**SECTION IV DECLARATION OF ELECTRONIC RETURN ORIGINATOR (ERO) AND PAID PREPARER (see instructions)**

I declare that I have reviewed the above-referenced estate or trust return and that the entries on PA-8453F 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 fiduciary or an officer representing the fiduciary will have signed this form before I submit the return. I will give the fiduciary or officer representing the fiduciary a copy of all forms and information to be filed with the PA Department of Revenue, and I have followed all other requirements described in REV-993, Pennsylvania Fed/State E-file Handbook. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above-referenced estate or trust 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>ERO'S USE ONLY</b>           | ERO's Signature                         | Date | <input type="radio"/> Mark if also paid preparer | <input type="radio"/> Mark if self-employed | EIN/SSN or PTIN |
|                                 | Firm's Name (or yours if self-employed) |      |  |   |                 |
|                                 | Address                                 | City | State  | ZIP Code                                    | Phone Number    |
| <b>PAID PREPARER'S USE ONLY</b> | Preparer's Signature                    | Date | <input type="radio"/> Mark if self-employed      | EIN/SSN or PTIN                             |                 |
|                                 | Firm's Name (or yours if self-employed) |      |  |   |                 |
|                                 | Address                                 | City | State  | ZIP Code                                    | Phone Number    |

**Electronic Return Originators (EROs) and paid preparers must retain this form and supporting documents for three years.  
DO NOT SUBMIT THIS FORM TO THE PA DEPARTMENT OF REVENUE UNLESS REQUESTED TO DO SO.**



# Instructions for PA-8453F

## Individual Income Tax Declaration for Electronic Filing

PA-8453F IN (EX) 06-25

**FILING OF FORM PA-8453F**

If an estate or trust elects not to use the federal self-select PIN or a return is filed without a federal return, electronic return originators (EROs) and transmitters must retain completed Forms PA-8453F and supporting documents for three years after the due date of the return or the date the return was filed electronically, whichever is later. EROs and transmitters must make the documents available to the PA Department of Revenue upon request. Do not mail Form PA-8453F and attachments to the PA Department of Revenue unless requested.



**NOTE:** If an ERO or transmitter closes its business, it must mail all forms to the following address with a letter of explanation.

**PA DEPARTMENT OF REVENUE  
BUREAU OF INDIVIDUAL TAXES  
ELECTRONIC FILING SECTION  
PO BOX 280507  
HARRISBURG PA 17128-0507**

Any estate or trust fiduciary filing electronically from a home computer must keep the signed Form PA-8453F and supporting documents for three years after the due date of the return or the date the return was filed electronically, whichever is later. Estates or trust fiduciaries must make the documents available to the PA Department of Revenue upon request. Do not mail Form PA-8453F and attachments to the PA Department of Revenue unless requested.

**LINE INSTRUCTIONS****SUBMISSION ID**

The Submission ID is a 20-digit number assigned by the ERO to a taxpayer's return.

**NAME OF ESTATE OR TRUST, NAME AND TITLE OF FIDUCIARY, ADDRESS AND EMPLOYER IDENTIFICATION NUMBER**

Print or type the name of the estate or trust, the name and title of the fiduciary and the complete address including ZIP code. In the spaces provided, enter the employer identification number of the estate or trust.

The address on this form must match the address on the electronically filed PA-41.

**SECTION I****TAX RETURN INFORMATION****LINE 1**

Enter adjusted PA taxable income from Line 9, Form PA-41.

**LINE 2**

Enter PA tax liability from Line 12, Form PA-41.

**LINE 3**

Enter total payments and credits from Line 18, Form PA-41.

**LINE 4**

Enter the overpayment from Line 23, Form PA-41.

**LINE 5**

Enter total payment (tax due), from Line 22, Form PA-41.

Estates or trusts are responsible for submitting payment due to the PA Department of Revenue by April 15, 2026.

Payment may be sent along with Form PA-41 V. If Form PA-41 V was not received, it may be completed online, printed and mailed to the department with payment. Check or money order should be made payable to the PA Dept. of Revenue. The estate or trust's employer identification number, "2025 PA Tax" and fiduciary's daytime telephone number should be written on the payment.

**PA DEPT. OF REVENUE  
PAYMENT ENCLOSED  
1 REVENUE PLACE  
HARRISBURG PA 17129-0001**

**SECTION II****DIRECT DEPOSIT OF REFUND OR ELECTRONIC FUNDS WITHDRAWAL**

Estates or trusts may elect to have refunds directly deposited or payments made by electronic funds withdrawal by completing Section II.

**LINE 6**

The routing transit number (RTN) must contain nine digits. If the RTN does not begin with 01 through 12, or 21 through

32, the direct deposit or electronic funds withdrawal request will be rejected.

#### LINE 7

The depositor account number (DAN) may contain up to 17 alphanumeric characters. 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 8

Mark the appropriate box.

#### LINE 9

Debit date – Enter the date the estate or trust wants the payment electronically withdrawn, on or before April 15, 2026.

To be eligible for direct deposit or electronic funds withdrawal, estate or trust fiduciaries must provide proof of account ownership to the ERO. An acceptable proof of account ownership is a check, form, report or other statement generated by the financial institution that has the estate or trust's name, RTN and DAN preprinted on it.

For accounts payable through a financial institution other than the one at which the account is located, the estate or trust must provide a document, such as an account statement or identification card, showing the RTN of the bank or institution where the account is located. A deposit slip should not be used to verify RTN or DAN because it can contain internal routing numbers that are not part of the RTN.

If there is any doubt about the correct RTN, the estate or trust fiduciary should contact the financial institution for assistance.



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

### SECTION III

#### DECLARATION OF FIDUCIARY

#### LINE 10

All filers must mark one of the boxes.



**NOTE:** Estates or trusts may revoke the electronic funds withdrawal authorization by notifying the PA Department of Revenue in writing no later than five business days prior to the debit date. Written requests to revoke the electronic funds withdrawal must include the estate or trust's name, the name and title of the fiduciary, the address, the employer identification number, RTN, DAN and payment amount. Written requests can be emailed to [ra-achrevok@pa.gov](mailto:ra-achrevok@pa.gov).

After a return has been prepared and before the return is transmitted, the estate or trust fiduciary must verify the information on the return and sign and date the completed Form PA-8453F. The ERO must provide the estate or trust fiduciary with a copy of this form.

If the ERO makes changes to the electronic return after the Form PA-8453F has been signed by the estate or trust fiduciary, but before it is transmitted, the ERO must have the estate or trust fiduciary complete and sign a corrected Form PA-8453F.

### SECTION IV

#### DECLARATION OF ELECTRONIC RETURN ORIGINATOR (ERO) AND PREPARER

The ERO must sign this form and keep it with the required attachments for three years.

A preparer must sign the Form PA-8453F in the space for Preparer. If the preparer is also the ERO, do not complete the Preparer Section; instead, mark the box labeled "Mark if also paid preparer."