



**PA S CORPORATION/PARTNERSHIP INFORMATION RETURN  
(PA-20S/PA-65) - DIRECTORY OF CORPORATE PARTNERS (PA-65  
CORP) TAX DECLARATION FOR A STATE E-FILE RETURN**

**2025**

**PA-8453P** (DR) 04-25

For calendar year 2025 or tax year beginning	, 2025, ending	, 20__	Federal Employer Identification Number (FEIN)
Name of Entity			

Entity Address	City	State	ZIP Code
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**SECTION I RETURN INFORMATION (Enter whole dollars only.)**

1. Calculate Adjusted/AppORTioned Net Business Income (Loss) (PA-20S/PA-65, Section II, Line 2d)	1.	
2. Calculate Adjusted/AppORTioned Net Business Income (Loss) (PA-20S/PA-65, Section II, Line 2h)	2.	
3. Total Other PA PIT Income (Loss) (PA-20S/PA-65, Section III, Line 9)	3.	
4. Total PA Income Tax Withheld (PA-20S/PA-65, Section V, Line 14c)	4.	
5. Total Corporate Net Income Tax Withholding For All Nonfiling Corporate Partners For This Entity (PA-65 Corp, Line 4).	5.	

**SECTION II DECLARATION OF GENERAL PARTNER, LIMITED LIABILITY COMPANY MEMBER, S CORPORATION OFFICER, AUTHORIZED PARTNER OR REPRESENTATIVE (Keep a copy of the entity's return.)**

6.  I authorize the PA Department of Revenue and its designated financial institution to initiate an electronic funds withdrawal from the account designated in the electronic portion of my 2025 PA S Corporation/Partnership Information Return (PA-20S/PA-65) or the Directory of Corporate Partners (PA-65 Corp) for payment of the state withholding liability owed on this return. I also authorize my financial institution to debit the entry to my account and the financial institutions involved in the processing of my electronic payment to receive confidential information necessary to answer inquiries and resolve issues related to my payment. I understand that the federal Office of Foreign Assets Control has imposed additional reporting requirements on all electronic banking transactions that directly involve a financial institution outside of the territorial jurisdiction of the U.S. These transactions are called international ACH transactions (IAT). I understand that presently the PA Department of Revenue does not support IAT ACH debit transactions. I certify that the transactions do not directly involve a financial institution outside of the territorial jurisdiction of the U.S. at any point in the process. Under the terms of this authorization, I understand that I can revoke initiation of electronic funds withdrawal by notifying the PA Department of Revenue no later than five (5) business days prior to the debit date. I understand that notification must be made by email to [ra-achrevok@pa.gov](mailto:ra-achrevok@pa.gov) or fax at 717-772-9310.

If I file a balance-due return, I understand that if the PA Department of Revenue does not receive full and timely payment of my withholding liability, I will remain liable for the withholding liability and all applicable interest and penalties. If I have filed a joint federal and state tax return and there is an error on my federal return, I understand my state return will be rejected. If any return is rejected or if any other delay in filing occurs, I understand that I will remain liable for all applicable penalties and interest.

Under penalties of perjury, I declare I am a general partner, limited liability company member, S corporation officer, authorized partner or representative of the above entity and the information I have given my electronic return originator (ERO) and/or transmitter and the amounts in Part I above agree with the amounts on the corresponding lines of the entity's 2025 PA S Corporation/Partnership Information Return (PA-20S/PA-65) or the Directory of Corporate Partners (PA-65 Corp). To the best of my knowledge and belief, the entity's return is true, correct and complete. I consent to my ERO and/or transmitter sending the entity's return and accompanying schedules and statements to the Internal Revenue Service (IRS) and subsequently by the IRS to the PA Department of Revenue. I also consent to the PA Department of Revenue sending my ERO and/or transmitter through the IRS an acknowledgment of receipt of transmission and an indication of whether or not the entity's return is accepted and, if rejected, the reason(s) for the rejection.

<b>SIGN HERE</b>	Authorized Signature	Date	Title	Social Security Number
	Address	City	State	ZIP Code

**SECTION III DECLARATION OF ELECTRONIC RETURN ORIGINATOR (ERO) AND PAID PREPARER**

I declare I have reviewed the above-named entity's return and the entries on Form PA-8453P are complete and correct to the best of my knowledge. I have obtained the signature of a general partner, limited liability company member, S corporation officer, authorized partner or representative on this form before submitting the return to the PA Department of Revenue, and I have provided the general partner, limited liability company member, S corporation officer, authorized partner or representative a copy of all forms and information to be filed with the PA Department of Revenue. I have also followed all other requirements in IRS Pub. 3112, IRS e-file Application and Participation, and Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers of Forms 1065/1120S and requirements specified by the PA Department of Revenue. If I am also the preparer, under penalties of perjury I declare I have examined the above-named entity's return and accompanying schedules and statements, and to the best of my knowledge they are true, correct and complete. I understand I am required to keep this form and the supporting documents for three years.

<b>ERO'S USE ONLY</b>	ERO's Signature	Date	<input type="checkbox"/> Check if also paid preparer	<input type="checkbox"/> Check if self-employed	ERO's PTIN
	Firm's Name (or yours if self-employed)				FEIN
	Address	City	State	ZIP Code	Phone Number

Under penalties of perjury, I declare that I have examined the above entity's return and accompanying schedules and statements, and to the best of my knowledge and belief they are true, correct and complete.

<b>PAID PREPARER'S USE ONLY</b>	Preparer's Signature	Date	<input type="checkbox"/> Check if self-employed	Preparer's PTIN	
	Firm's Name (or yours if self-employed)				FEIN
	Address	City	State	ZIP Code	Phone Number

**The ERO and paid preparer must retain this form and supporting documents for three years.  
DO NOT SUBMIT THIS FORM TO THE PA DEPARTMENT OF REVENUE UNLESS REQUESTED.**



## Instructions for PA-8453P

PA S Corporation/Partnership Information Return (PA-20S/PA-65)  
Directory of Corporate Partners (PA-65 Corp)  
Tax Declaration for a State E-File Return

PA-8453P IN (DR) 04-25

### PURPOSE OF FORM PA-8453P

If a general partner, limited liability company member, S corporation officer, authorized partner or representative filing an entity's return elects not to use the federal self-selected PIN, or if the return is filed as a state stand-alone return, the PA Department of Revenue requires the electronic return originator (ERO) to complete and retain PA-8453-P and supporting documents for three years after the due date of the return or the date the return was filed electronically, whichever date is later. The ERO must make the documents available to the PA Department of Revenue upon request. **Do not mail PA-8453-P and attachments to the PA Department of Revenue unless requested.**

### LINE INSTRUCTIONS

#### The ERO must:

- Enter the calendar years where appropriate and the entity's FEIN; and
- Enter the entity's name and complete address including ZIP code.

### SECTION I

#### TAX RETURN INFORMATION

The ERO must complete Section I using the amounts from the entity's 2025 tax return. Zeros may be entered when appropriate.

### SECTION II

#### DECLARATION AND SIGNATURE AUTHORIZATION OF GENERAL PARTNER, LIMITED LIABILITY COMPANY MEMBER, S CORPORATION OFFICER, AUTHORIZED PARTNER OR REPRESENTATIVE

The general partner, limited liability company member, S corporation officer, authorized partner or representative must:

- Verify the accuracy of the entity's prepared tax return;
- Check the box in Section II to authorize the PA Department of Revenue to initiate electronic funds withdrawal, authorize the ERO to electronically file the entity's tax return and consent to the ERO receiving acknowledgment of receipt of transmission;



**IMPORTANT:** The federal Office of Foreign Assets Control has imposed additional reporting

requirements on all electronic banking transactions that directly involve a financial institution outside of the territorial jurisdiction of the U.S. These transactions are called international ACH transactions (IAT). Presently, the PA Department of Revenue does not support IAT ACH debit transactions. Taxpayers who instruct the department to process electronic banking transactions on their behalf are certifying that the transactions do not directly involve a financial institution outside of the territorial jurisdiction of the U.S. at any point in the process.

- Sign, date and include the Social Security number of the authorized signature along with complete address and ZIP code;
- Keep a copy of the entity's tax return; and
- Return the completed PA-8453-P to the ERO by hand delivery, U.S. mail, private delivery service or fax.



**NOTE:** The ERO must receive the completed and signed PA-8453-P from the general partner, limited liability company member, S corporation officer, authorized partner or representative before the electronic return is transmitted or released for transmission.

### SECTION III

#### DECLARATION OF ELECTRONIC RETURN ORIGINATOR AND PAID PREPARER

The PA Department of Revenue requires the ERO to sign PA-8453-P and keep it and the supporting documents for three years from the return due date or the date the return was filed electronically, whichever is later.

#### The ERO must:

- Sign and enter the date, check box if also the paid preparer, check box if self-employed and enter ERO's PTIN;
- Enter the ERO's firm name (not the name of the individual preparing the report);
- Provide the general partner, limited liability company member, S corporation officer, authorized partner or representative with a copy of the signed PA-8453-P upon request;
- Provide the general partner, limited liability company member, S corporation officer, authorized partner or representative with a corrected copy of PA-8453-P if changes are made to the return; and

- If the preparer is also the ERO, do not complete the preparer section; instead check the box labeled “Check if also paid preparer”.

**If the preparer is not the ERO then the preparer must:**

- Sign and enter the date, check box if self-employed and enter preparer’s PTIN; and
- Enter the paid preparer’s firm name and phone number.