

Declaration Control Number (DCN)

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Iowa Department of Revenue

www.state.ia.us/tax

IA 8453 2008

Iowa Individual Income Tax Declaration for an E-File Return

For the year January 1 - December 31, 2008

See Instructions

Form with fields for: Your first name, middle initial; Last name; Your Social Security Number; Spouse's first name, middle initial; Last name; Spouse Social Security Number; Home address (number and street) or PO Box; City, state and ZIP

B. Spouse (filing status 3) A. You or Joint

Part I Tax Return Information

Table with 5 rows and 3 columns: Line number, Description, B. Spouse, A. You or Joint

Part II Declaration of Taxpayer

- 6a. I consent that my refund be directly deposited as designated below.
6b. I do not want direct deposit of my refund or I am not receiving a refund.
7. Name of Financial Institution
8. Routing Transit Number (RTN)
9. Depositor Account Number (DAN)
10. Type of Depositor Account: Savings Checking

Under penalties of perjury, I declare that the information I have provided to my Electronic Return Originator (ERO) and the amounts shown in Part I agree with the amounts shown on the corresponding lines of the electronic portion of my Iowa income tax return.

Sign Here

Your Signature Date

Spouse Signature. If a joint return, both must sign.

Date

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

I declare that I have reviewed the above taxpayer's return and that entries on form IA 8453 are complete and correct to the best of my knowledge.

ERO Signature, Date, Check if paid preparer, Check if self-employed, ERO's SSN or PTIN

Firm's name (or yours if self-employed), address and ZIP code, EIN

Paid Preparer's Signature, Date, Check if self-employed, Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address and ZIP code, EIN

DO NOT MAIL

Retain the completed form IA 8453 with your ERO records for three years. Furnish it ONLY upon request to IDR.

ATTACH STATE COPY OF FORMS W-2, W-2G, AND 1099 HERE

The IA 8453 is not required when using the Self-Select PIN method.

The IA 8453 must be completed and signed when the Practitioner PIN method is used or a State Only return is eFiled.

## Instructions for IA 8453

The IA 8453 must be completed, signed by all parties, and attachments affixed prior to transmission of the electronic return. The Electronic Return Originator (ERO) is responsible for retaining the completed IA 8453 with attachments for three years from the return due date or the actual filing date whichever is later. The ERO is responsible for providing the IA 8453 with attachments to the Iowa Department of Revenue (IDR) upon request.

### Declaration Control Number (DCN)

The DCN is a 14-digit number assigned by the ERO to each taxpayer's return.

### Name, Address, Social Security Number

If it is a joint or combined return, be sure the names and Social Security Numbers are listed in the same order as on the electronically-filed return.

**Note:** The address must match the address shown on the electronically-filed IA 1040.

## Part I Tax Return Information

Use whole dollars only in this area. Enter amounts from the IA 1040, as specified. No computation is required. All Iowa returns will be transmitted as IA 1040 long forms.

If there is an amount due, the taxpayer has three options to pay:

1. Go to the IDR Web site and choose to ePay (direct debit), or
2. Go to the IDR Web site and pay with a credit card, or
3. Mail your payment with the completed IA 1040-V.

If the return is timely filed but less than 90% of the tax is paid by April 30, 2009, a 5% failure to timely pay penalty will apply, plus interest.

## Part II Declaration of Taxpayer

The depositor account number (DAN) can 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 leaving the unused boxes blank.

To be eligible for Direct Deposit, taxpayers must provide proof of account ownership to their ERO. Acceptable proof of account ownership is a check, form, report, or other statement generated by the financial institution that has the taxpayer's name, RTN of the financial institution, and the depositor account number preprinted on it. **A deposit slip should not be used to verify the RTN and account number because it can contain internal routing numbers that are not part of the RTN.**

For accounts that are payable through a financial institution other than the one at which the account is located, the taxpayer must provide a document, such as an account statement or account identification card, showing the RTN of the bank or institution where the account is located.

If there is any doubt about the correct RTN, the taxpayer should contact the financial institution and ask for the correct RTN for Direct Deposits (Electronic Funds Transfers).

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

The account designated to receive the Direct Deposit must be in the taxpayer's name. If the taxpayer's filing status on the return is married filing jointly or separately on a combined return, the account can be in either or both spouses' names. If the filing status is married filing separately, the account can be in the taxpayer's name, or it can be a joint account in both spouses' names.

Some financial institutions do not permit the deposit of a joint refund into an individual account. Iowa Department of Revenue is not responsible when a financial institution refuses a Direct Deposit for this reason.

Both spouses must sign the form IA 8453 for a joint or combined return.

The taxpayer's signature permits IDR to advise the ERO and/or transmitter of the reason(s) for any delay in processing the return or refund and if the return has been rejected, the reason(s) for the rejection.

**Do not mail the IA 8453.  
Retain with your records  
for three years.**

If the ERO makes any changes to the electronic return after the taxpayer has signed the IA 8453, but before it is transmitted, the ERO must complete and obtain the taxpayer's signature on a new IA 8453 if either of the following applies:

- The Iowa Net Income (the total of lines 1A and 1B of form IA 8453) is different from the amount on the electronic return by more than \$50.00, or
- The Total Iowa Tax Before Credits (lines 2A and 2B, IA 8453), Iowa Income Tax Withheld (lines 3A and 3B, IA 8453), the Amount to be Refunded (line 4, IA 8453) or the Total Amount Due (line 5, IA 8453) differs from the amount on the electronic return by more than \$14.00.

If changes are less than the amounts above, the ERO may write them in and initial the corrections.

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

The ERO must sign form IA 8453. The paid preparer must sign form IA 8453. If the paid preparer is also the ERO, do not complete the paid preparer's section. Instead, check the box labeled "Check if paid preparer." If the paid preparer is not available to sign the IA 8453, attach the paper IA 1040 signed by the paid preparer to this document and mark the IA 1040 "COPY ONLY."

### Refunds

After IDR has acknowledged receipt of your return, the refund should be issued within two weeks. If you elect to have the refund directly deposited into a savings or checking account, your account may be credited even sooner.

### Automated Refund Information

Refund information is available on our Web site at [www.state.ia.us/tax](http://www.state.ia.us/tax) or call 1-800-572-3944 (Iowa only) or 515/281-4966.

### Attachments to the IA 8453:

- The state copy of form W-2, W-2G and any 1099.
- A copy of the other state's tax return, if the IA 130 was completed or the Iowa/Illinois reciprocal was claimed.