



# IA 8453-IND Instructions

## When to Complete the IA 8453-IND:

- The IA 8453-IND is not required when using the Self-Select PIN method.
- The IA 8453-IND must be completed and signed when the Practitioner PIN method is used.
- The IA 8453-IND must be completed and signed when a State Only return is eFiled.

## ERO Responsibilities (Taxpayer Responsibilities, if Filing Online)

### Instructions:

1. Enter the Declaration Control Number (DCN) assigned to the tax return. It is a 14-digit number assigned by the ERO to each return.
2. Enter the name(s) and Social Security Number(s) of the taxpayer(s) at the top of the form. List them in the same order as on the electronically-filed return.
3. Complete Part I, Tax Return Information. Use whole dollars only. Use the amounts from the taxpayer's tax return.
4. Complete Part II, Declaration of Taxpayer. To be eligible for direct deposit, taxpayers must provide proof of account ownership to their ERO. Acceptable proof of ownership is a check, form, report, or other statement generated by the financial institution containing the taxpayer's name, RTN, and depositor account number. A deposit slip should not be used.
5. Have taxpayer(s) read, sign, and date Part II.
6. Complete Part III, Declaration of ERO and Paid Preparer. This only applies to EROs, not to taxpayers filing online.

### Important Notes:

1. Do not send the IA 8453-IND to the Iowa Department of Revenue, unless specifically requested.
2. Retain the completed IA 8453-IND for three years from the due date, or date filed, whichever is later.
3. Complete Part III if you are filing the return using the Practitioner PIN or filing a State Only return.
4. Provide the taxpayer(s) with a copy of the signed IA 8453-IND for their records.
5. Provide the taxpayer(s) with a signed corrected copy of the IA 8453-IND, if changes are made.
6. Provide taxpayer(s) with a copy of the tax return filed, including all attachments.
7. EROs may sign the form using a rubber stamp, mechanical device, or computer software program.
8. IDR will not accept a payment/refund transaction derived from an account outside the United States.

## Taxpayer Responsibilities

### Instructions:

1. Verify the accuracy of the prepared income tax return.
2. Verify the accuracy of name(s), SSN(s), Part I, and Part II.
3. Read statement, sign, and date Part II.
4. Return completed form to ERO, unless a self-prepared return. If self-prepared, retain the IA 8453-IND.

If using an ERO, your return will not be transmitted until the ERO receives your signed IA 8453-IND.

## Status of Iowa Income Tax Refund:

- [www.state.ia.us/tax/](http://www.state.ia.us/tax/) - Select *Status of Income Tax Refund* under "Individuals."
- 1-800-572-3944 within Iowa
- 515-281-4966 outside Iowa

**FILE AND PAY ELECTRONICALLY. GOOD FOR THE ENVIRONMENT. GOOD FOR YOU.**

**DO NOT MAIL THE IA 8453-IND.** Retain with your records for at least three years.