



Iowa Corporation Income Tax Declaration for an E-File Return

See Instructions For calendar year 2009 or tax year beginning \_\_\_\_\_, 2009, ending \_\_\_\_\_, 20 \_\_\_\_\_

Name of Corporation Federal Employer Identification Number (FEIN)

Part I Tax Return Information

- 1. Net Income After Additions (IA 1120, line 4) ..... 1
2. Income Subject to Tax (IA 1120, line 16) ..... 2
3. Total Tax (IA 1120, line 19) ..... 3
4. Total Amount Due (IA 1120, line 28) ..... 4
5. Overpayment (IA 1120, line 29) ..... 5

Part II Declaration of Officer (Be sure to keep a copy of the tax return)

- 6. I do not want direct deposit or direct debit.
7. I consent that the corporation's refund be directly deposited as designated below.
I authorize the Iowa Department of Revenue (IDR) and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated below for payment of the corporation's Iowa taxes owed on this return, and the financial institution to debit the entry to this account on (the payment/settlement date). I also authorize the financial institution 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.
a. Name of financial institution
b. Routing number
c. Account number
d. Type of account: Savings Checking
e. Will this refund go to (or payment come from) an account outside the United States? Yes No

Under penalties of perjury, I declare that I am an officer of the above corporation and 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 corporation's Iowa income tax return. To the best of my knowledge and belief the corporation's return is true, correct, and complete. I consent that the corporation's return, including any accompanying schedules and statements, be sent to the Internal Revenue Service (IRS) by my ERO and retrieved by the Iowa Department of Revenue (IDR). If the corporation is filing a balance due return, I understand that if the IDR does not receive full and timely payment of its tax liability, the corporation will remain liable for the tax liability and all applicable penalties and interest. I declare that the information shown in Part II is correct. If there is an error on my Federal return, I understand my state return may be rejected. If the processing of my return, refund, or direct debit is delayed, I authorize the IDR to disclose to my ERO and/or transmitter the reason(s) for the delay. I also consent to the IDR sending to my ERO and/or transmitter an acknowledgment of receipt of transmission and indication of whether or not my return is accepted, and, if rejected the reason(s) for the rejection. I understand that this declaration with required attachments must be forwarded upon request to the IDR.

Sign Here Signature of Officer Date Title

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

I declare that I have reviewed the above corporation's return and that entries on form IA 8453-C 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 corporate officer will have signed this return before submitting to the IRS. I have provided the officer with a copy of all forms and information to be filed with the IDR and have followed all other requirements described in the Iowa Modernized e-File (MeF) Developer Guide and Information for e-File Providers. I will keep form IA 8453-C, with attachments, on file for three years from the due date of the return or the filing date, whichever is later, and I will make a copy available to the IDR upon request. If I am the paid preparer, under penalties of perjury, I declare that I have examined the above corporation's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration is based on all information of which I have any knowledge.

ERO Use Only ERO Signature Date Check if also paid preparer Check if self-employed ERO's SSN or PTIN

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

Paid Preparer Use Only 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 Phone Number

DO NOT MAIL THIS FORM

## **IA 8453-C 2009 Instructions**

### **When to Complete the IA 8453-C:**

- The IA 8453-C is not required when using the Self-Select PIN method.
- The IA 8453-C must be completed and signed when the Practitioner PIN method is used.
- The IA 8453-C must be completed and signed when submitting an unlinked “Iowa stand alone” return.

### **ERO Responsibilities:**

#### **Instructions:**

1. Enter the name and Federal Employer Identification Number (FEIN) of the corporation at the top of the form.
2. Complete Part I, Tax Return Information. Use the amounts from the corporation income tax return.
3. Complete Part II, Declaration of Officer. To be eligible for direct deposit, the officer 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 corporation’s name, routing number, and account number. A deposit slip should not be used.
4. Have officer read, sign, and date Part II.
5. Complete Part III, Declaration of ERO and Paid Preparer.

#### **Important Notes:**

1. Do not send the IA 8453-C to the Iowa Department of Revenue (IDR), unless specifically requested.
2. Retain the completed IA 8453-C 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.
4. Provide the officer with a copy of the signed IA 8453-C for corporate records.
5. Provide the officer with a signed corrected copy of the IA 8453-C, if changes are made.
6. Provide officer 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.

### **Corporate Officer Responsibilities:**

#### **Instructions:**

1. Verify the accuracy of the prepared tax return.
2. Verify the accuracy of corporation name, FEIN, 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-C. If using an ERO, your return will not be transmitted until the ERO received your signed IA 8453-C.

**File and Pay Electronically. Good for the environment. Good for you.**

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