



Step 1: Provide taxpayer information

Form fields for Step 1: First name and middle initial, Spouse's first name, Last name, Social Security number, Mailing address, City, State, ZIP, Spouse's Social Security number, Daytime phone number.

Step 2: Complete information from tax return

Table for Step 2: Net income from Form IL-1040, Line 11, or Schedule NR, Step 5, Line 51; Tax from Form IL-1040, Line 13; Illinois Income Tax withheld from Form IL-1040, Line 25 only; Overpayment from Form IL-1040, Line 35; Total amount due from Form IL-1040, Line 39; Filing status.

Step 3: Complete direct deposit of refund or electronic funds withdrawal information (Optional)

To initiate a payment or refund transaction, the information in this Step must be included within the electronic transmission. Illinois does not support international ACH transactions. IDOR will only perform direct transactions (i.e., debit, deposit) with financial institutions located within the United States or those not funded by international funds. Electronic payments will not be accepted and refunds will be via paper check.

Form fields for Step 3: Routing no. (RN); Account no. (AN); Type of account: Checking, Savings; Date the payment is to be electronically withdrawn; Electronic funds withdrawal amount; Name on account.

Step 4: Taxpayer declaration and signature (Sign only after Step 2 and Step 3 (if applicable) is completed.)

- I consent that my refund may be directly deposited as designated in Step 3 and declare the information on lines 7 through 9 is correct. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.
I authorize the Illinois Department of Revenue (IDOR) and its designated financial agent to initiate an ACH electronic funds withdrawal as designated in the electronic portion of my 2012 Illinois income tax return. I authorize the financial institutions involved in the processing of an electronic overpayment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.
I do not want direct deposit of my refund, or an electronic funds withdrawal (direct debit) of my balance due.

Under penalties of perjury, I declare the information on my electronic IL-1040 return and the information I provided to my electronic return originator (ERO) are identical. To the best of my knowledge, my return is true, correct, and complete. I consent that my return, this declaration, and accompanying information may be sent to IDOR by my ERO. I authorize IDOR to inform my ERO and/or the transmitter when my return has been accepted or rejected. If rejected, I authorize IDOR to identify the reason(s) so the return may be corrected and retransmitted if possible.

Sign here: Your signature, Date, Spouse's signature (if joint return, both must sign), Date

Step 5: Electronic return originator (ERO) and paid preparer declaration and signature

I declare that I have examined this taxpayer's electronic IL-1040 return, the information on this Form IL-8453, and accompanying information. I have followed all requirements of this program and declare, under penalties of perjury, that to the best of my knowledge the taxpayer's return and accompanying information are true, correct, and complete.

Form fields for Step 5: ERO's signature, Date, Firm's name or your name if self-employed, Mailing address, City, State, ZIP, Check if paid preparer, Your Social Security number (SSN) or PTIN, Federal employer identification number (FEIN), Phone number.

Step 6: Attach required documents (e.g., Forms W-2, W-2G, 1099-G, 1099-R, IL-1310).

# Form IL-8453 Instructions

## General Information

Form IL-8453 is for Electronic Return Originators' (EROs) use only. Taxpayers who file Form IL-1040, Illinois Individual Income Tax Return, using the Tax-Prep Software method must **not** use Form IL-8453.

EROs are required to retain all original IL-8453 forms and supporting documents at their site for a three year period. These records may be maintained electronically. The Illinois Department of Revenue (IDOR) will request selected IL-8453 forms for inspection. **Do not send any IL-8453 forms unless requested.**

### Where do I mail Form IL-8453 if requested for review?

ELECTRONIC COMMERCE DIVISION, ILLINOIS DEPARTMENT OF REVENUE, PO BOX 19479, SPRINGFIELD IL 62794-9479

### What if I have questions?

If you have questions, write to the address above or call us weekdays at 217 524-4767 between 8 a.m. and 4 p.m.

## Step-by-Step Instructions

### Submission ID

The submission ID is a 20-character number assigned to each electronic return. The ERO must enter the submission ID only after IDOR acknowledges the electronic Form IL-1040 as accepted.

### Step 1: Provide taxpayer information

Print or type the taxpayer's name, mailing address, Social Security number (SSN) and daytime telephone number. Also, include the spouse's information (if applicable). Write the SSN(s) in the same order as on the transmitted electronic IL-1040 return.

**Note:** All information on Form IL-8453 **must** be identical to the information on the transmitted electronic Form IL-1040 return.

### Step 2: Complete information from tax return (whole dollars only)

- 1 Net income – Amount from Form IL-1040, Line 11, or Schedule NR, Nonresident and Part-Year Resident Computation of Illinois Tax, Step 5, Line 51.
- 2 Tax – Amount from Form IL-1040, Line 13.
- 3 Illinois Income Tax withheld – Amount from Form IL-1040, Line 25. If the amount is zero or blank, write zero. Do **not** include amounts from Lines 16, 17, 18, 26, 27, or 28.
- 4 Overpayment – Amount from Form IL-1040, Line 35.
- 5 Total amount due – Amount from Form IL-1040, Line 39.
- 6 Filing status – Indicate the same filing status as transmitted on the electronic IL-1040 return.

### Step 3: Complete direct deposit of refund or electronic funds withdrawal information

The taxpayer can choose to directly deposit a refund or have the amount of tax due automatically withdrawn from their checking or savings account. The taxpayer must provide the ERO with proof of account ownership (*i.e.*, check or other financial institution statement that includes the routing number (RN), taxpayer's name, and the account number (AN)). A deposit slip is **not** acceptable.

- 7 The RN must be nine digits. The first two numbers must be 01 through 12 or 21 through 32.
- 8 The AN may contain up to 17 alphanumeric characters. Include hyphens, but omit spaces and special symbols. Write the AN from the left, leaving any blank spaces at the right end.
- 9 Check the type of account.
- 10 Date the taxpayer authorizes the payment to be electronically withdrawn.
- 11 Amount of payment the taxpayer authorizes to be electronically withdrawn.
- 12 Name on the checking or savings account.

**Note:** To initiate a payment or refund transaction, the information in this Step must be included within the electronic transmission.

Illinois does not support international ACH transactions. IDOR will only perform direct transactions (*i.e.*, debit, deposit) with financial institutions located within the United States or those not funded by international funds. Electronic payments will not be accepted and refunds will be via paper check.

### IDOR is **not** responsible if a financial institution rejects a direct deposit or electronic funds withdrawal transaction.

Some financial institutions

- may not allow a refund to be deposited into an account if the names on the account are not the same names that appear on the refund. If a direct deposit fails, a paper check will be automatically issued.
- do not allow electronic funds withdrawals from some types of savings accounts. If an electronic funds withdrawal fails, the taxpayer will receive a notice from IDOR that may include penalty and interest.

### Step 4: Taxpayer declaration and signature

The taxpayer **must** check one of the boxes in Step 4, and sign Form IL-8453.

If the ERO changes the electronic IL-1040 return after the taxpayer has signed Form IL-8453, and the electronic IL-1040 return has not been transmitted, the taxpayer **must** sign a corrected Form IL-8453 if either of the following applies:

- the net income on Form IL-8453, Step 2, Line 1, differs more than \$50 from the amount on the electronic IL-1040 return, *or*
- the tax on Form IL-8453 Step 2, Line 2, the tax withheld on Step 2, Line 3, the overpayment on Step 2, Line 4, or the total amount due on Step 2, Line 5, differ from the corresponding amount on the electronic IL-1040 return by more than \$14.

### Step 5: Electronic return originator (ERO) and paid preparer declaration and signature

Form IL-8453 must be completed and signed by the ERO. If the ERO and the paid preparer are the same entity, the paid preparer box must be checked. When the ERO and paid preparer are different, a copy of Form IL-1040 must be signed by the preparer and attached to the back of Form IL-8453.

**Collector:** If for the purpose of electronic filing, you collected but did not prepare the return, sign as the ERO and date the declaration. Complete the business' information, including the FEIN and telephone number. In this case, no SSN or Preparer's Taxpayer Identification number (PTIN) is required.

### Step 6: Required attachments

Attach to the **front** of Form IL-8453:

- "Copy 2" of all W-2, Wage and Tax Statement; W-2G, Certain Gambling Winnings; 1099-G IL, Illinois Unemployment Withholding Statement; and, 1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA's, Insurance Contracts, *Etc.*

Attach to the **back** of Form IL-8453:

- Form IL-1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, if filing an IL-1040 return on behalf of a deceased taxpayer.

**Note:** Substitute wage and tax statement forms 4852 (federal or Illinois) cannot be attached to Form IL-8453 or submitted later instead of W-2, W-2G, 1099-G, and 1099-R forms. Form IL-1040 returns that include 4852 forms must be filed on a paper Form IL-1040.