



## Purpose of Form

**Note.** This form should be retained by the ERO. Do not send this form to the Virginia Department of Taxation or the IRS.

Use Form VA-8453 to:

- ◆ Authenticate the electronic portion of Form 760CG, 760PY or 763
- ◆ Authorize the ERO to transmit via a third party transmitter or authorize the on-line filing company to transmit
- ◆ Provide the taxpayer's consent to directly deposit any overpayment

## When and Where to File

This form must be retained by the preparer/ERO for three (3) years or for on-line filed returns, the taxpayer must retain for three (3) years once the Virginia acknowledgment is received. For self-prepared returns, the taxpayer must retain the form. Preparers, ERO's, transmitters and or taxpayers must make the documents available to the Department of Taxation upon request.

## Line Instructions

**Declaration Control Number (DCN)** - The DCN is a 14 digit number assigned by the electronic filing software to each taxpayer's return. It must be clearly typed or printed in the top left corner. The ERO should enter this number only after the Virginia acknowledgment is received.

**Name, Address, and Social Security Number** - If the taxpayer received a mailing label from the Virginia Department of Taxation, place the label in the name area. Cross out any errors and print the correct information. Add any missing items such as apartment number. If the taxpayer did not receive a label, print or type the information in the space provided. Please verify that the social security number (SSN) is clear and correct. If it is a joint or combined return, be sure the names and SSNs are listed in the same order.

**P.O. Box** - If the post office does not deliver mail to the taxpayer's home and the taxpayer has a P.O. Box, enter the box number instead of the home address.

**On-line Filed Return** - This box should only be checked if the return is filed by the taxpayer via the Internet.

## Part I - Tax Return Information

**Line 5** - Do not include any withholding from Form 4852, Substitute W-2 or withholding paid to another state.

## Part II - Declaration of Taxpayer

Taxpayers must check all applicable boxes on lines 8a through 8c.

If there is an amount on line 6 and the taxpayer checks box 8b and is paying by check or money order, mail the payment by May 1, 2011 with form 760-PMT to the applicable address shown in the instruction booklet

If the taxpayer checks box 8a **OR** 8c, the taxpayer must ensure that the following information relating to the financial institution account is provided in the tax preparation software:

- Routing number
- Account number
- Type of account (checking or savings)
- Refund amount for overpayment returns (**Note:** Refunds will be deposited into a taxpayer's account five to seven business days from date filed.)
- Direct debit amount for tax due returns (**Note:** Direct debits from a taxpayer's account will occur five to seven business days from the requested direct debit date.)
- Direct debit date must equal the date of transmission for returns filed on or after May 1.

New federal banking regulations have imposed additional reporting requirements on all electronic banking transactions that directly involve a financial institution outside of the territorial jurisdiction of the United States at any point in the process. These are called International ACH Transactions (IAT) and include both electronic debit (tax payments) and credit (direct deposit of refunds) transactions. At present, The Virginia Department of Taxation (TAX) does not support IAT. Taxpayers who instruct TAX 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 United States at any point in the process.

If direct deposit is IAT, select option 8b to receive a refund check by mail.

If direct debit is IAT, payments should be made by check attached to Form 760-PMT and mailed or by credit card.

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

The Department of Taxation requires the ERO's signature. A paid preparer must sign Form VA-8453 in the space for Paid Preparers. ERO's and Paid Preparers may sign Part III of the form using the alternative signature methods using a rubber stamp, mechanical device, such as a signature pen, or computer software program. The signature must include either a facsimile of the Individual ERO's signature or of the ERO's printed name. If the paid preparer is also the ERO, do not complete the paid preparer section. Instead, check the box labeled "Y" next to "Paid Preparer?".

**Note.** Automated Refund information is available on-line at [www.tax.virginia.gov](http://www.tax.virginia.gov) or by phone at (804) 367-2486.