

Form **8453-EMP**

(Rev. December 2023)

Department of the Treasury  
Internal Revenue Service

**E-file Declaration for Employment Tax Returns**

For the period beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_.

For use with Form 940, 941, 943, 944, and 945 series returns.

File electronically. Don't file paper copies.

Go to [www.irs.gov/Form8453EMP](http://www.irs.gov/Form8453EMP) for the latest information.

OMB No. 1545-0967

Name (as shown on the employment tax return)

Employer identification number (EIN)

**Part I Type of Return and Return Information (Whole dollars only)**

Check the box for the return that you'll file using this Form 8453-EMP. Enter the amounts from the applicable lines of the return. If any of the applicable lines on the return are blank, leave line 1b, 1c, 2b, 2c, 3b, 3c, 4b, 4c, 5b, or 5c, whichever is applicable, blank (don't enter -0-). However, if you entered -0- on the return, enter -0- on the applicable line. Complete a separate Form 8453-EMP for each return.

Table with 5 rows (1a-5a) and 3 columns: Form check box, Description, and Amount column (1b-5c).

**Part II Declaration of Taxpayer (see instructions)**

- 6a I'm requesting a refund on the original or amended employment tax return checked above in Part I.
b I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed for the original or amended employment tax return checked above in Part I, and the financial institution to debit the entry to this account.

Under penalties of perjury, I declare that I have an approved role (as identified in the instructions for the employment tax return) within the company listed above and the information I've given the electronic return originator (ERO), transmitter, and/or intermediate service provider (ISP) and the amounts in Part I above agree with the amounts on the corresponding lines of the original or amended employment tax return.

Sign Here

Taxpayer's signature

Print your name and title

Date

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

I declare that I've reviewed the original or amended employment tax return indicated above and that the entries on Form 8453-EMP are complete and correct to the best of my knowledge. If I'm only a collector, I'm not responsible for reviewing the return and only declare that this form accurately reflects the data on the return.

Form fields for ERO's Use Only: ERO's signature, Date, Check if also paid preparer, Check if self-employed, ERO's SSN or PTIN, Firm's name, address, and ZIP code, EIN, Phone no.

Under penalties of perjury, I declare that I've examined this original or amended employment tax return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

Form fields for Paid Preparer Use Only: Print/Type preparer's name, Preparer's signature, Date, Check if self-employed, PTIN, Firm's name, Firm's EIN, Firm's address, Phone no.

## Future Developments

For the latest information about developments related to Form 8453-EMP and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form8453EMP](http://www.irs.gov/Form8453EMP).

## What's New

Beginning sometime in 2024, the IRS expects to make filing an amended employment tax return on Forms 940, 941-X, 943-X, and 945-X available as part of Modernized e-File (MeF). Monitor [IRS.gov](http://IRS.gov) for more information on availability.

## General Instructions

**TIP** *Instead of filing Form 8453-EMP, a taxpayer filing an original or amended employment tax return through an electronic return originator (ERO) can sign the return using a personal identification number (PIN).*

*For details, see Form 8879-EMP, E-file Authorization for Employment Tax Returns.*

## Purpose of Form

Use Form 8453-EMP to:

- Authenticate any electronic employment tax return in the Form 940, 941, 943, 944, or 945 series of returns;
- Authorize the ERO, if any, to transmit via a third-party transmitter;
- Authorize the intermediate service provider (ISP) to transmit via a third-party transmitter if you're filing online (not using an ERO); and
- Provide the taxpayer's consent to authorize an electronic funds withdrawal for payment of federal taxes owed.

## Who Must File

If you're filing an original or amended employment tax return through an ISP and/or transmitter and you're not using an ERO, you must file Form 8453-EMP with the electronically filed return. An ERO can use either Form 8453-EMP or Form 8879-EMP to obtain authorization to file an employment tax return.

## When and Where To File

File Form 8453-EMP with the taxpayer's electronically filed return. Use a scanner to create a Portable Document Format (PDF) file of the completed form. Your tax preparation software will allow you to transmit this PDF with the return.

## Specific Instructions

**Name.** Print or type the taxpayer's name as shown on the employment tax return.

**Employer identification number (EIN).** Enter the taxpayer's EIN as shown on the employment tax return.

## Part II. Declaration of Taxpayer

If the taxpayer has a balance due on line 1c, 2c, 3c, 4c, or 5c and the taxpayer **didn't** check box 6b, the taxpayer must use the Electronic Federal Tax Payment System (EFTPS) to pay the tax. For more information on deposits, see the instructions for the tax form the taxpayer is filing.

If the taxpayer checks box 6b, the taxpayer must ensure that the following information relating to the financial institution account is provided in the tax preparation software.

- Routing number and account number.
- Type of account (checking or savings).
- Debit amount.
- Debit date (date the taxpayer wants the debit to occur).

An electronically transmitted return won't be considered complete, and therefore filed, unless either:

- Form 8453-EMP is signed by the taxpayer, scanned into a PDF file, and transmitted with the return; or

- The return is filed through an ERO and Form 8879-EMP is used to select a PIN that is used to electronically sign the return.

The taxpayer's signature allows the IRS to disclose to the ERO, transmitter, and/or ISP:

- An acknowledgement that the IRS has accepted the electronically filed return, and
- The reason(s) for any delay in processing the return or refund.

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

**Note:** If the return is filed online through an ISP and/or transmitter (not using an ERO), don't complete Part III.

If the taxpayer's return is filed through an ERO, the IRS requires the ERO's signature. A paid preparer, if any, must sign Form 8453-EMP in the space for Paid Preparer Use Only. But if the paid preparer is also the ERO, don't complete the paid preparer section. Instead, check the box labeled "Check if also paid preparer."

**Refunds.** After the IRS has accepted the return, the refund should be issued within 3 weeks. However, some refunds may be delayed to ensure that returns are accurate.

## Preparer Tax Identification Number (PTIN)

**Paid preparers.** Anyone who is paid to prepare the taxpayer's return must enter their PTIN in Part III. For information on applying for and receiving a PTIN, see Form W-12 or go to [www.irs.gov/PTIN](http://www.irs.gov/PTIN).

**EROs who aren't paid preparers.** Only an ERO who isn't also the paid preparer of the return has the option to enter their PTIN or their social security number in the "ERO's Use Only" section of Part III. For information on applying for and receiving a PTIN, see Form W-12 or go to [www.irs.gov/PTIN](http://www.irs.gov/PTIN).

**Privacy Act and Paperwork Reduction Act Notice.** We ask for the information on Form 8453-EMP to carry out the Internal Revenue laws of the United States. You're required to give us the information. We need it to ensure that you're complying with these laws and to allow us to figure and collect the right amount of tax. Section 6109 requires EROs to provide their identifying numbers on the return.

You're not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

<b>Recordkeeping</b> . . . . .	2 hr., 9 min.
<b>Learning about the law or the form</b> . . . . .	6 min.
<b>Preparing, copying, assembling, and sending the form to the IRS</b> . . . . .	8 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form 8453-EMP simpler, we would be happy to hear from you. You can send us comments from [www.irs.gov/FormComments](http://www.irs.gov/FormComments). Or you can send your comments to Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Don't send Form 8453-EMP to this address. Instead, see *When and Where To File* on this page.