



2015

DE-8453

DELAWARE INDIVIDUAL INCOME TAX DECLARATION FOR ELECTRONIC FILING FOR THE YEAR JANUARY 1 - DECEMBER 31, 2015

DO NOT MAIL!

STATE OF DELAWARE

YOUR SOCIAL SECURITY NUMBER, SPOUSE'S SOCIAL SECURITY NUMBER, FIRST NAME(S) AND INITIAL(S), LAST NAME, HOME ADDRESS, CITY, TOWN OR POST OFFICE, STATE & ZIP CODE, DAYTIME TELEPHONE NUMBER

PART 1 TAX RETURN INFORMATION (WHOLE DOLLARS ONLY)

Table with 5 rows: 1. TOTAL DELAWARE ADJUSTED GROSS INCOME, 2. TOTAL DELAWARE TAX, 3. DELAWARE INCOME TAX WITHHELD, 4. NET REFUND, 5. NET BALANCE DUE

PART 2 Direct Deposit of Refund (Optional - See instructions.)

6. Type of Account, 7. Routing number, 8. Account number, 9. Is this refund going to or through an account that is located outside of the United States?

PART 3 DECLARATION OF TAXPAYER

10. I consent that my refund be directly deposited as designated in Part 2, and declare that the information shown on lines 6 through 9 is correct. I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.

SIGN HERE, SIGNATURE, DATE, SPOUSE'S SIGNATURE, DATE

PART 4 DECLARATION OF ELECTRONIC RETURN ORIGINATOR (ERO) AND PAID PREPARER

I DECLARE THAT I HAVE REVIEWED THE ABOVE TAXPAYER'S RETURN AND THAT THE ENTRIES ON THIS FORM ARE COMPLETE AND CORRECT TO THE BEST OF MY KNOWLEDGE. I HAVE OBTAINED THE TAXPAYER'S SIGNATURE ON FORM DE-8453 BEFORE SUBMITTING THIS RETURN TO THE INTERNAL REVENUE SERVICE (IRS) AND THE DELAWARE DIVISION OF REVENUE (DDOR).

SIGN HERE, ERO'S SIGNATURE, DATE, EIN, SSN, OR PTIN, FIRM'S NAME, CHECK IF ALSO PREPARER, CHECK IF SELF-EMPLOYED, ADDRESS, Business phone #

UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE EXAMINED THE ABOVE TAXPAYER'S RETURN AND ACCOMPANYING SCHEDULES AND STATEMENTS, AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, THEY ARE TRUE, CORRECT, AND COMPLETE. DECLARATION OF PREPARER IS BASED ON ALL INFORMATION OF WHICH THE PREPARER HAS ANY KNOWLEDGE.

SIGN HERE, PREPARER'S SIGNATURE, DATE, EIN, SSN, OR PTIN, FIRM'S NAME, CHECK IF SELF-EMPLOYED, ADDRESS

## Purpose of Form

Use Form DE-8453 to:

- Authenticate the electronic portion of Form 200-01 or 200-02.
- Send any accompanying paper schedules or statements.
- Authorize the electronic return originator transmitter, and
- Provide the taxpayer's consent to directly deposit any refund.

## Line Instructions

### Name, Address, and Social Security Number (SSN)

Print or type the information in the spaces provided. Please verify that the SSN is clear and correct. If a joint return, be sure the names and SSNs are listed in the same order.

**P.O. Box** - Enter the box number only if the post office does not deliver mail to the taxpayer's home.

**Note:** The address must match the address shown on the electronically filed return.

### Part 1 - Tax Return Information

**Line 5.** - Do not include the payment with Form DE-8453. Instead, mail it by May 2, 2016, with Form 200-V to the applicable address shown on that form.

### Part 2 - Direct Deposit of Refund

Taxpayers who want to have their refund directly deposited must complete Part 2. A check, form, report, or other statement generated by the financial institution should show the routing number and account number.

For accounts payable through a financial institution other than the one at which the account is located, the taxpayer should use a document such as an account statement or account identification card showing the routing number of the bank or institution where the account is located. A deposit slip should not be used because it can contain internal routing numbers. If there is any doubt about the correct routing number, the taxpayer should contact the financial institution and ask for the correct routing number for direct deposit (Electronic Funds Transfers).

Individuals can deposit their State income tax refund directly into a 529 Plan account. To obtain information on Delaware's 529 Plan or how to contribute, go to [www.savingforcollege.com](http://www.savingforcollege.com) and select the State of Delaware in the US map area. For routing and account number information, please contact the financial institution that administers your 529 Plan.

**Note:** Some financial institutions may not accept direct deposits into accounts that are payable through another bank or financial institution, including credit unions.

**Line 7.** - The routing number must be nine digits. If it does not begin with 01 through 12 or 21 through 32, the direct deposit will be rejected and a check sent.

**Line 8.** - The account number can be no more than 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. If fewer than 17 characters, enter the number from left to right and leave the unused boxes blank.

**Line 9.** - In order to comply with new federal banking rules, you must declare whether your refund will go to a bank outside the United States. If the answer is yes, do not enter your account information. We will instead mail your refund by check.

**Caution:** Some financial institutions do not permit the deposit of a joint refund into an individual account. The Delaware Division of Revenue is not responsible when a financial institution refuses a direct deposit.

**Note:** If the taxpayer wants to have the refund directly deposited, be sure the corresponding box for Line 10 in Part 3 is checked.

### Part 3 - Declaration of Taxpayer

An electronically transmitted return is not considered complete - and therefore filed - unless and until Form 8453 is signed by the taxpayer and received by the IRS.

All filers **must** check one of the boxes for Line 10.

If the ERO makes changes to the electronic return after Form DE-8453 has been signed by the taxpayer but before it is transmitted and either 1 or 2 below applies, the ERO must have the taxpayer complete and sign a corrected Form DE-8453.

1. The total income on Line 1 differs from the amount on the electronic return by more than \$100, **OR**
2. The total tax on Line 2, the refund on Line 4, or the amount owed on Line 5 differs from the amount on the electronic return by more than \$1.

### Part 4 - Declaration of Electronic Return Originator (ERO) and Paid Preparer

A paid preparer must sign Form DE-8453 in the space for **Paid Preparer's Use Only**. Only handwritten signatures are acceptable. But if the paid preparer is also the ERO, do not complete the paid preparer's section. Instead, check the line labeled, "Check if also paid preparer."

The IRS requires the ERO's signature.

(Revised 11/24/15)