

# ARIZONA FORM AZ-8453

## Arizona Individual Income Tax Declaration for Electronic Filing

### PURPOSE OF FORM

- Sign and verify the electronic portion of the Arizona Individual Income Tax Return.
  - Authorize the Electronic Return Originator (ERO) to transmit via a third party transmitter.
- OR-

Authorize the On-Line Service Provider (OLSP) and/or transmitter to send the electronic portion of the return.

### Definitions

"ERO" means Electronic Return Originator, who is someone who prepares your electronic return for you and files your electronic return with the Arizona Department of Revenue (DOR).

"OLSP" means On-Line Service Provider, which is a company that provides software to assist you in the preparation and electronic filing of your return. A company that provides an on-line filing program over the Internet that allows you to prepare and electronically file your return is also an OLSP.

"Transmitter" means a company that electronically transmits your return for filing with the Arizona Department of Revenue.

### When and Where to File

If you have used an ERO to file your return, your ERO will retain the original Form AZ-8453. If you use an OLSP to file your return, you must retain the original Form AZ-8453. Do not mail this document to the department unless requested to do so by the department.

### LINE INSTRUCTIONS

**Declaration Control Number (DCN):** The DCN is a 14-digit number assigned by the ERO or OLSP to each return. This number is to be entered only after the IRS has acknowledged receipt of the electronic portion of the return.

**Name, Address and Social Security Number:** Print or type the information in the spaces provided. Please verify that the Social Security Number (SSN) is clear and correct. If the return is a joint return, be sure the names and SSNs are listed in the same order as on the electronically filed return.

NOTE: The address must match the address shown on the electronically filed Arizona Individual Income Tax Return.

### PART I – TAX RETURN INFORMATION

Enter the corresponding line item information from Form 140, 140A, 140EZ, 140NR or 140PY on lines 1 to 5. Use whole dollars only in this area.

	Form 140 Line	Form 140A Line	Form 140EZ Line	Form 140NR Line	Form 140PY Line
Line 1	16	18	6	19	19
Line 2	30	29	15	32	33
Line 3	31	30	16	33	34
Line 4	55	49	23	55	57
Line 5	56	50	24	56	58

**Box 4 Checkbox – Refund:** You are due a refund based on the information provided on your tax return. Your refund amount will be deposited in the account listed in the *Financial Institution Information Section (Part II)*.

**Box 5 Checkbox – Amount You Owe:** You owe taxes based on the information provided on your tax return. You have elected to direct debit for payment. The payment will be withdrawn from the account and on the date listed in the *Financial Institution Information Section (Part II)*.

Do not include payment with Form AZ-8453. Instead, mail it by April 15, 2010 with Form AZ-140V to the address shown on the AZ-140V.

**Line 6:** *The taxpayer must check all applicable boxes on line 6.*

**Box 6a:** If the taxpayer checks box 6a, the taxpayer must ensure that Part II Financial Institution Information is completed.

**Box 6b:** If there is an amount on line 5 and the taxpayer checks box 6b and is paying by check or money order, mail the payment by April 15, 2009 with Form AZ-140V to the applicable address shown on Form AZ-140V.

**Box 6c:** If the taxpayer checks box 6c, the taxpayer must ensure that Part III Financial Institution Information is completed.

### PART II – FINANCIAL INSTITUTION INFORMATION

Complete only if requesting a direct deposit of a refund or if authorizing a direct debit of tax due or partial amount of tax due. Check the "Foreign Account Deposit/Debit" box if your deposit will be ultimately placed in or come from a foreign account. If you check this box, do not enter your account numbers. If this box is checked, we will not direct deposit or debit your account. If you are due a refund, we will send you a check instead. If you owe tax, *you must mail a check to the Arizona Department of Revenue, PO Box 52016, Phoenix, AZ, 85072-2016.*

### PART III – DECLARATION OF TAXPAYER

If the ERO makes changes to the electronic return after Form AZ-8453 has been signed by the taxpayer, but before it is transmitted, the ERO must have the taxpayer complete and sign a corrected Form AZ-8453.

### PART IV – DECLARATION OF ELECTRONIC RETURN ORIGINATOR (ERO) AND PAID PREPARER

The Arizona Department of Revenue requires the ERO's signature. A paid preparer must sign Form AZ-8453 in the space for Paid Preparer's Use Only. Only handwritten signatures are acceptable. If the paid preparer is also the ERO, do not complete the paid preparer's section. Instead, check the box labeled "Check if paid preparer". Please enter your business telephone number so that we may contact you if assistance is needed.

NOTE: If the paid preparer's signature cannot be obtained on Form AZ-8453, you may attach a copy of the tax form. Attach only page 1 of those forms that carry signatures on page 1; or pages 1 and 2 of those forms that carry signatures on page 2.

#### Conditions Resulting in a Refund By Check

If DOR is unable to process this request for a direct deposit, a refund by check will be generated instead. Reasons for not processing a request include:

- The taxpayer(s) name(s) on the return does not match the name on the account.
- The financial institution rejects the direct deposit because of an incorrect routing or account number.
- The account type indicator was not selected.

#### Conditions Resulting in a Failed Electronic Funds Withdrawal (Direct Debit) Request

If DOR is unable to process the request for electronic funds withdrawal, a billing notice will be generated instead. Reasons for not processing a request include:

- The taxpayer(s) name(s) on the return does not match the name on the account.
- The financial institution rejects the direct debit because of an incorrect routing or account number.
- The account type indicator was not selected.
- Missing or invalid date of withdrawal.
- Amount of withdrawal not indicated.

#### What To Do – if you have not received your refund or your direct debit request has not cleared your bank/credit union.

First verify with your ERO or OLSP that your return was accepted. If it has been more than three weeks since the department accepted your return and you have not received your refund, call 602-255-3381, or toll-free from 520 or 928 area codes, 800-352-4090.

**Do not mail this form to the Arizona Department of Revenue. Retain with your tax records for a minimum of four (4) years.**