

Instructions for Form CT-8453

Important: Do not mail this document to the Department of Revenue Services (DRS). Keep this document and all attachments for three years. Furnish it only upon request by DRS.

Purpose of Form

Any taxpayer electronically filing an income tax return on-line may now use **Form CT-8453** to:

- Verify the information on an electronically transmitted 2004 **Form CT-1040**, **Form CT-1040EZ**, or **Form CT-1040NR/PY**;
- Send required paper schedules or statements;
- Provide the taxpayer's consent to direct deposit an overpayment; **and**
- Authorize the ERO to transmit returns through a third-party transmitter by completing Part IV on the front, if applicable.

Do not complete **Form CT-8453** if you have elected to use the federal **Self-Select PIN** program for *e-file*. If the IRS accepts the Self-Select PIN as your electronic signature, DRS automatically accepts it for the Connecticut income tax return. You must keep all **Form CT-8453** attachments for three years.

Line Instructions

Declaration Control Number (DCN): The DCN is a 14-digit number assigned by third-party software to each taxpayer's return. Clearly type or print the same DCN on both the federal Form 8453 and the Connecticut **Form CT-8453**. The first two digits are always "00." The next six digits are the electronic filer identification number (EFIN). The next five digits are the batch number and serial number assigned to your return by your OLFC. The final digit "5" represents the year during which the return was filed (2005).

Example: The EFIN is 509325. The batch number is 000. The serial number is 56. The DCN should read: 00-509325-00056-4.

Name, Address, and Social Security Number: Print or type the information in the space provided. All information including the name, address, and SSN or taxpayer identification number must match the information shown on the electronically filed return. **Do not use** the ERO's address.

Part I: Tax Return Information

Enter the corresponding line item information from **Form CT-1040**, **Form CT-1040EZ**, or **Form CT-1040NR/PY** on Lines 1 to 5. Use whole dollars only in this area.

Line 5. If you owe additional Connecticut income tax, you may pay the balance due either at the time of electronic filing or at a later date. To avoid penalty and interest, payment is due on or before April 15, 2005. Your payment is timely if the date shown by the U.S. Postal Service cancellation mark is on or before April 15, 2005. Electronic funds withdrawn using direct payment must be made before you transmit the return. To pay by check, you must attach **Form CT-1040V**, *2004 Connecticut Electronic Filing Payment Voucher*, to ensure proper credit of your tax payment. Mail the voucher and your payment to: Department of Revenue Services, PO Box 5088, Hartford CT 06102-5088. You also may call 1-888-2PAY-TAX (888-272-9829) to pay by credit card. You will need to enter your ZIP Code.

Part II: Direct Deposit of Refund or Direct Payment of Balance Due

You may elect to have your refund directly deposited or your balance due automatically withdrawn by completing Part II.

Line 6. Enter the routing transit number (RTN) of the bank or financial institution. The RTN **must** contain nine numbers. If the RTN does not begin with 01 through 12 or 21 through 32, the direct deposit request will be rejected.

Line 7. Enter the depositor account number (DAN). The DAN can contain up to 17 characters (both numbers and letters). Include

hyphens but omit spaces and special characters. Enter the DAN from left to right leaving the unused boxes blank.

Line 8. Check the appropriate box for account type.

Line 9. Enter request payment date for Direct Payment only.

For EROs Only: To be eligible for direct deposit, taxpayers must provide proof of account ownership. Acceptable proof of account ownership is a check, form, report, or other statement generated by the financial institution with the taxpayer's name, RTN of the financial institution, and the taxpayer's account number preprinted on it. Do not use a deposit slip to verify the RTN and account number; it can contain internal routing numbers that are not part of the RTN.

For accounts payable through a financial institution other than the one at which the account is located, the taxpayer must provide a document showing the RTN of the bank or institution where the account is located. If there is any doubt about the correct RTN, the taxpayer should contact the financial institution and ask for the correct RTN for direct deposit (also referred to as electronic funds transfers).

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

The account designated to receive the direct deposit must be in the taxpayer's name. If the filing status on the return is married filing jointly, the account can be in either or both spouses' name. If the filing status is married filing separately, the account can be in the taxpayer's name, or it can be a joint account in both spouses' name. **Caution:** The account **cannot** include the name of any other person except as noted above.

Some financial institutions do not permit the deposit of a joint refund into an individual account. DRS is not responsible when a financial institution refuses a direct deposit for this reason.

Part III: Declaration of Taxpayer

Line 10. Check the appropriate box to elect method of refund.

For EROs Only - Sign the form. An electronically transmitted income tax return is not be considered complete, nor filed, unless **Form CT-8453** is signed by the taxpayer and retained by the ERO. If a joint return, both spouses must sign. The taxpayer's signature(s) allows DRS to disclose to the ERO and transmitter the reason(s) for any delay in processing the return or refund.

If the ERO makes changes to the electronic return after the taxpayer signs **Form CT-8453**, but before it is transmitted, the ERO must have the taxpayer complete and sign a corrected **Form CT-8453** if either or both of the following applies:

- The federal Adjusted Gross Income on Line 1 differs from the amount on the electronic return by more than \$50;
- The refund on Line 4 differs from the amount on the electronic return by more than \$14.

Part IV: Declaration of Electronic Return Originator (ERO) and Paid Preparer (Complete only if using an ERO or paid preparer.)

DRS requires the ERO's signature. A paid preparer must sign **Form CT-8453** in the space for **Paid Preparer's Use Only**. Only handwritten signatures are acceptable. The preparer's federal employer identification number, firm name, and firm address must also be entered in the space provided. If the paid preparer is also the ERO, do not complete the paid preparer's section. Instead check the box labeled "Paid Preparer."

Refunds. After DRS has accepted the return, the refund should be issued within four days. Refund information is available on CONN-TAX, the DRS automated telephone system. If you have a touch-tone phone, call 860-297-5962 (from anywhere) or 1-800-382-9463 (in-state) anytime and select Option 1.