

Department of the Treasury  
Internal Revenue Service

For calendar year 1992, or fiscal year beginning \_\_\_\_\_, 1992, and ending \_\_\_\_\_, 19 \_\_\_\_\_  
▶ See instructions on back.

**1992**

Name of estate or trust	Employer identification number
Name and title of fiduciary	

**Part I Tax Return Information**

1 Total income (Form 1041, line 9) . . . . .	1		
2 Income distribution deduction (Form 1041, line 18) . . . . .	2		
3 Taxable income of fiduciary (Form 1041, line 22) . . . . .	3		
4 Total tax (Form 1041, line 23) . . . . .	4		
5 Tax due or overpayment (Form 1041, line 27 or 28) . . . . .	5		

**Part II Declaration of Fiduciary**

<b>Please Sign Here</b>	<p>Under penalties of perjury, I declare that the above amounts (or the amounts on the attached listing) agree with the amounts shown on the corresponding lines of the 1992 U.S. Fiduciary Income Tax Return(s). I have also examined a copy of the return(s) being filed via electronic/magnetic media with the Internal Revenue Service, and all accompanying schedules and statements. To the best of my knowledge and belief, they are true, correct, and complete. If I am not the transmitter, I consent that the return(s), including this declaration and accompanying schedules and statements, be sent to the Internal Revenue Service by the return transmitter. If the processing of the return(s) is delayed, I authorize the IRS to disclose to the paid preparer and/or the transmitter the reason(s) for the delay, or when the refund was sent.</p>		
	<table style="width:100%; border: none;"> <tr> <td style="border: none; width: 60%; text-align: center;">                 ▶ _____ Signature of fiduciary or officer representing fiduciary             </td> <td style="border: none; width: 40%; text-align: center;">                 ▶ _____ Date             </td> </tr> </table>	▶ _____ Signature of fiduciary or officer representing fiduciary	▶ _____ Date
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**Part III Declaration of Electronic and/or Magnetic Media Return Originator (EMMRO) and Paid Preparer (See instructions.)**

<b>EMMRO's Use Only</b>	<p>I declare that I have reviewed the above fiduciary return(s) and that the entries on Form 8453-F are complete and correct to the best of my knowledge. (EMMROs who are not paid preparers are not responsible for reviewing the fiduciary return(s); however, they must ensure that Form 8453-F accurately reflects the data on the return(s).) I have obtained the fiduciary's signature or the signature of the officer representing the fiduciary on Form 8453-F before submitting the return(s) to the IRS, have provided the fiduciary or officer representing the fiduciary with a copy of all forms and information being filed with the IRS, and have followed all other requirements described in <b>Pub. 1437</b>, Procedures for Electronic and Magnetic Media Filing of U.S. Fiduciary Income Tax Return, Form 1041, for Tax Year 1992. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above fiduciary return(s) 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.</p>																						
	<table style="width:100%; border: none;"> <tr> <td style="border: none; width: 35%;">EMMRO's signature ▶</td> <td style="border: none; width: 15%;">Date</td> <td style="border: none; width: 15%;">Check if also paid preparer ▶ <input type="checkbox"/></td> <td style="border: none; width: 15%;">Check if self-employed ▶ <input type="checkbox"/></td> <td style="border: none; width: 20%;">EMMRO's social security number</td> </tr> <tr> <td style="border: none;">Firm's name (or yours if self-employed) and address ▶</td> <td colspan="3" style="border: none;"></td> <td style="border: none;">E.I. No. ▶</td> </tr> <tr> <td colspan="4" style="border: none;"></td> <td style="border: none;">ZIP code ▶</td> </tr> </table>	EMMRO's signature ▶	Date	Check if also paid preparer ▶ <input type="checkbox"/>	Check if self-employed ▶ <input type="checkbox"/>	EMMRO's social security number	Firm's name (or yours if self-employed) and address ▶				E.I. No. ▶					ZIP code ▶							
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Firm's name (or yours if self-employed) and address ▶				E.I. No. ▶																			
				ZIP code ▶																			
<b>Paid Preparer's Use Only</b>	<p>Under penalties of perjury, I declare that I have examined the above fiduciary return(s) 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.</p>																						
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## Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 7 minutes; **Learning about the law or the form**, 4 minutes; **Preparing the form**, 18 minutes; **Copying, assembling, and sending the form to the IRS**, 20 minutes.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the **Internal Revenue Service**, Washington, DC 20224, Attention: IRS Reports Clearance Officer, T:FP; and the **Office of Management and Budget**, Paperwork Reduction Project (1545-0967), Washington, DC 20503. **DO NOT** send Form 8453-F to either of these offices. Instead, see **Where To File**, below.

### Purpose of Form

Use Form 8453-F to **(1)** authenticate the electronic or magnetic media **Form 1041**, U.S. Fiduciary Income Tax Return; **(2)** serve as a transmittal for any accompanying paper schedules, statements, and magnetic media; and **(3)** authorize the electronic or magnetic media filer to transmit via a third-party transmitter.

**Note:** *A tax return is not considered filed unless it is signed. Form 8453-F is the signature document that completes the filing of the Form(s) 1041 filed on electronic or magnetic media.*

### Who Must File

Every estate or trust filing a 1992 Form 1041 via electronic or magnetic media must file a signed Form 8453-F.

### Signature For Multiple-Return Filing

A single signature may be used for a multiple-return filing if the fiduciary is authorized to sign each return.

The signer must attach a multiple-return information listing according to the instructions given in **Pub. 1437**, Procedures for Electronic and Magnetic Media Filing of U.S. Fiduciary Income Tax Return, Form 1041, for Tax Year 1992. The information listing must include the name control of each estate or trust, its employer identification number (EIN), and the information shown on lines 1 through 5 for each return.

### Where To File

Send Form 8453-F to: Internal Revenue Service, Philadelphia Service Center, ATTN: Magnetic Media Unit—DP 115, 11601 Roosevelt Blvd., Philadelphia, PA 19154.

### When To File

An estate or trust must file its income tax return by the 15th day of the 4th month following the close of the tax year of the estate or trust. This filing date also applies to returns filed electronically or on magnetic media. For returns filed electronically, the transmitter must send the signed Form 8453-F the same day the transmission is made. For returns filed on magnetic tape or diskette, the transmitter must send the signed Form 8453-F in the same package with the corresponding tape or diskette.

### Declaration of Electronic and/or Magnetic Media Return Originator (EMMRO) and Paid Preparer

The EMMRO is one who deals directly with the fiduciary and either prepares tax returns or collects prepared tax returns, including Forms 8453-F, for fiduciaries who wish to have their returns electronically or magnetically filed. The EMMRO's signature is required by the IRS.

A paid preparer who is not also the EMMRO must sign Form 8453-F in the space for **Paid Preparer's Use Only**. A paid preparer who is also the EMMRO should instead check the box in the **EMMRO's Use Only** section labeled "Check if also paid preparer."