

2018 IA 8453-C Instructions

The IA 8453-C must be completed and then signed by an officer.

In lieu of an in-person handwritten signature otherwise required on Form IA 8453-C, the Iowa Department of Revenue allows a paid preparer, at the discretion of the corporation, to collect the officer's electronic signature remotely by a process using identity verification and audit trail in the manner that the IRS allows for Form 8879-C.

Enter the name and Federal Employer Identification Number (FEIN) of the corporation at the top of this form.

Part I – Tax Return Information

Complete using amounts from the Iowa Corporation Income Tax Return.

Part II – Declaration of Officer

1. Verify the accuracy of the tax return.
2. Ensure the following information related to the financial institution account is correct:
 - Routing number
 - Account number
 - Type of account (checking or savings)
 - Debit amount, if applicable
 - Debit date, if applicable
3. Read, sign and date this form.
4. Return the completed form to the ERO or paid preparer if using one.
5. Retain copies of the signed IA 8453-C and all schedules for three years from the due date or filing date, whichever is later.

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

This section is completed only if the return is filed through an ERO or paid preparer.

1. Complete Part III Declaration of ERO and Paid Preparer.
2. Provide the officer with a copy of the signed IA 8453-C or corrected IA 8453-C if changes are made.
3. Provide the officer with a signed copy of the tax return including all attachments.
4. Retain the signed IA 8453-C and all schedules for three years from the due date or filing date, whichever is later.

Do not submit the IA 8453-C to the Iowa Department of Revenue unless requested to do so.