

For calendar year 2018 or tax year beginning _____, 2018, ending _____, 20 _____

Name of S Corporation: _____

Federal Employer Identification Number (FEIN): _____

Part I Tax Return Information

- 1. Net income per federal form 1120S Schedule K (IA 1120S, Part III, line 1)..... 1. _____
- 2. Total additions (IA 1120S, Part III, line 4) 2. _____
- 3. Total reductions (IA 1120S, Part III, line 8) 3. _____
- 4. Modified federal net income (IA 1120S, Part III, line 10) 4. _____

Part II Declaration of Officer (Be sure to keep a copy of the tax return)

Under penalties of perjury, I declare that I am the president or other duly authorized officer of the above S Corporation and that I have examined the information on this electronic 2018 Iowa S Corporation income tax return, including any schedules, attachments, and statements, and certify to the best of my knowledge and belief, it is true, correct and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of this electronic S Corporation return. I consent that this return, including accompanying schedules, attachments, and statements be sent to Iowa Department of Revenue (IDR) through the Internal Revenue Service (IRS) by the Electronic Return Originator (ERO). In addition, by using software to prepare and transmit this return electronically, I consent to the disclosure to Iowa of all information pertaining to the transmission of this tax return electronically. I authorize IDR to inform the ERO and/or transmitter when this electronic return has been accepted. In the event that it is rejected, I authorize IDR to identify the reasons for rejection so that the return can be corrected and re-transmitted. I understand that this declaration with required attachments must be forwarded upon request to the IDR.

Officer's Signature: _____ Date: _____ Title: _____

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

I declare that I have reviewed the above S Corporation income tax return and that entries on form IA 8453-S are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. I have obtained the president's or other duly authorized officer of the above S Corporation's signature before submitting this return to the IRS. I have provided the president or other duly authorized officer of the above S Corporation with a copy of all forms and information to be filed with IDR and have followed all other requirements described in the Iowa Modernized e-File (MeF) Information for e-File Providers publication. I understand that the original form IA 8453-S should not be sent to IDR, but must be retained by the ERO for a period of three years from the due date of the return or the filing date, whichever is later, to which the IA 8453-S relates was filed. I will make a copy available to IDR upon request. If I am a paid preparer, under penalties of perjury, I declare that I have examined the above S Corporation return and accompanying schedules, attachments, and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I have based this declaration on all information available to me.

ERO Signature	Date	Check if also paid preparer <input type="checkbox"/>	Check if self- employed <input type="checkbox"/>	ERO PTIN
Firm's name (or yours if self-employed) Address and zip code				FEIN Phone Number ()
Paid Preparer Signature	Date	Check if self- employed <input type="checkbox"/>		Preparer PTIN
Firm's name (or yours if self-employed) Address and zip code				FEIN Phone Number ()

2018 IA 8453-S Instructions

The IA 8453-S must be completed and then signed by the president or other duly authorized officer.

In lieu of an in-person handwritten signature otherwise required on Form IA 8453-S, the Iowa Department of Revenue allows a paid preparer, at the discretion of the S 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-S.

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

Part I – Return Information

Complete using amounts from the Iowa income tax return for S corporations.

Part II – Declaration of Officer

1. Verify the accuracy of the tax return.
2. Read, sign and date this form.
3. Return the completed form to the ERO or paid preparer if using one.
4. Retain copies of the signed IA 8453-S and all attachments 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-S or corrected IA 8453-S 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-S and all attachments for three years from the due date or filing date, whichever is later.

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