

Purpose of Form

Note: This form should be retained by the ERO. Do not send this form to the Virginia Department of Taxation (The Department) or the IRS. ERO can store this form electronically.

Use Form VA-8453 to:

- ◆ Authenticate the electronic portion of Form 760CG, Form 760PY or Form 763,
- ◆ Authorize the ERO to transmit via a third party transmitter or authorize the online filing company to transmit, and
- ◆ Provide the taxpayer's consent to directly deposit any overpayment

When and Where to File

This form must be retained by the preparer/ERO for three (3) years or for online filed returns, the taxpayer must retain for three (3) years once the Virginia acknowledgment is received. For self-prepared returns, the taxpayer must retain the form. Preparers, EROs, transmitters and or taxpayers must make the documents available to the Department upon request.

ERO and Paid Preparers' Responsibilities

The Department requires the ERO's signature. A paid preparer must sign Form VA-8453 in the space for Paid Preparers.

EROs and Paid Preparers may sign Part III of the form using the alternative signature methods using a rubber stamp, mechanical device, such as a signature pen, or computer software program. The signature must include either a facsimile of the Individual ERO's signature or of the ERO's printed name.

If the paid preparer is also the ERO, do not complete the paid preparer section. Instead, check the box labeled "Y" next to "Paid Preparer?".

Taxpayers' Responsibilities

If there is an amount on Line 6 and the taxpayer checks Box 8c and is paying by check or money order, mail the payment by May 1, 2015 with Form 760-PMT to the applicable address shown in the instruction booklet.

If the taxpayer checks Box 8a **OR** 8c, the taxpayer must ensure that the following information relating to the financial institution account is provided in the tax preparation software:

- ◆ Routing number
- ◆ Account number
- ◆ Type of account (checking or savings)
- ◆ Refund amount for overpayment returns
(**Note:** Refunds will be deposited into a taxpayer's account 5 to 7 business days from date filed.)
- ◆ Direct debit amount for tax due returns
(**Note:** Direct debits from a taxpayer's account will occur 5 to 7 business days from the requested direct debit date.)
- ◆ Direct debit date must equal the date of transmission for returns filed on or after May 1, 2015.

New federal banking regulations have imposed additional reporting requirements on all electronic banking transactions that directly involve a financial institution outside of the territorial jurisdiction of the United States at any point in the process. These are called International ACH Transactions (IAT) and include both electronic debit (tax payments) and credit (direct deposit of refunds) transactions. At present, the Virginia Department of Taxation (The Department) does not support IAT. Taxpayers who instruct the Department to process electronic banking transactions on their behalf are certifying that the transactions do not directly involve a financial institution outside of the territorial jurisdiction of the United States at any point in the process.

If direct deposit is IAT, select Option 8b to receive a debit card by mail.

If direct debit is IAT, payments should be made by check attached to Form 760-PMT and mailed or by credit card.

Taxpayers may sign Part II of the form using the alternative signature methods using a rubber stamp, mechanical device, such as a signature pen, or computer software program. The signature must include either a facsimile of the taxpayer's signature or of the taxpayer's printed name.

Note. Automated Refund information is available online at www.tax.virginia.gov or by phone at (804) 367-2486.