

Note: The draft you are looking for begins on the next page.

Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms**. We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at IRS.gov/DraftForms and remain there after the final release is posted at IRS.gov/LatestForms. Also see IRS.gov/Forms.

Most forms and publications have a page on IRS.gov: IRS.gov/Form1040 for Form 1040; IRS.gov/Pub501 for Pub. 501; IRS.gov/W4 for Form W-4; and IRS.gov/ScheduleA for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at IRS.gov/FormsComments. Include "NTF" followed by the form or pub number (for example, "NTF1040", "NTFW4", "NTF501", etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each "NTF" message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click here.

TREASURY/IRS AND OMB USE ONLY DRAFT

Form **8453-FE**

U.S. Estate or Trust Declaration for an IRS *e-file* Return

| OMB | No | 1545-0967 |
|-----|----|-----------|

| | | For calendar year 2025, or fiscal | year begini | ning, | 2025, and endi | ng | | , 20 | 2025 |
|--|---|---|--|---|---|--|--|---|---|
| Department of the Internal Revenue | , | File electronically w | ith the est | | urn. Do not fil | e paper | | | <u> </u> |
| Name of estate | ame of estate or trust | | | | 1 | Employer identification number | | | |
| Name and title | of fiduciary | | | | | | | | |
| Part I | Tax Retu | ırn Information | | | | | | | |
| 1 Total in | ncome (Fo | orm 1041, line 9) | | | | | | 1 | |
| 2 Income | e distribut | tion deduction (Form 1041, li | ine 18) . | | | | | 2 | |
| 3 Taxabl | e income | (Form 1041, line 23) | | | | | | 3 | |
| 4 Total ta | ax (Form | 1041, line 24) | | | | | . | 4 | |
| 5 Tax du | e or over | payment (Form 1041, line 28 | 3 or 29) . | | | | | 5 | |
| Part II | Declarat | ion of Fiduciary | | | | | | | |
| accompanying s including this d transmitter an a Sign | schedules ar eclaration a | 25 U.S. Income Tax Return(s) for Es nd statements. To the best of my known nd accompanying schedules and st nent of receipt of transmission and an | owledge and atements, b | belief, they are true, c e sent to the IRS by t | orrect, and complete return transm | olete. If I a nitter. I als | m not the | e transmitter, I nt to the IRS's | consent that the return(s sending the ERO and |
| Here Sign | nature of fid | uciary or officer representing fiducia | ry | | | Date | е | | |
| Part III | Declarat | ion of Electronic Return | Origina | tor (ERO) and F | Paid Prepa | rer (see | e instru | ıctions) | |
| collector, I am r the fiduciary wil with the IRS, ar Paid Preparer, u | not responsi Il have signe nd have folk under penalt | ed the above estate or trust return(s) the for reviewing the return(s), and code this form before I submit the return owed all other requirements describities of perjury I declare that I have eney are true, correct, and complete. | only declare finds). I will gived in Pub. 4 examined the | that this form accurate we the fiduciary or office 1164, Modernized e-Fi above estate or trust | ly reflects the dater representing le (MeF) Guide to return(s) and ac | ata on the the fiducia for Softwa companyii | return(s) ary a cop are Develong sched | The fiduciary y of all forms a opers and Tra lules and state | or an officer representi and information to be fil nsmitters. If I am also t ements, and to the best |
| ERO's | ERO's signature | | | Date | Check if also paid preparer | Chec self- | | ERO's SSN | or PTIN |
| Only if self-e | | ne (or yours bloyed), and ZIP code | | | The state of | EIN Phon | | | |
| • | of perjury, | I declare that I have examined the al rrect, and complete. Declaration of p | | , , | | hedules a | nd stater | | the best of my knowled |
| Paid | Preparer's | s name | Preparer's | signature | | Date | | Check if self-employe | PTIN |
| Preparer | Firm's nan | me | | | | | Firm' | s EIN | |
| Use Only | Firm's add | dress | | | | | Phon | ie no. | |

TREASURY/IRS AND OMB USE ONLY DRAFT

Form 8453-FE (2025) Page **2**

Future Developments

For the latest information about developments related to Form 8453-FE and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form8453FE.



File electronically with the estate's or trust's return. Do not file paper copies.

Purpose of Form

Use Form 8453-FE to:

- Authenticate the electronic Form 1041, U.S. Income Tax Return for Estates and Trusts;
- Authorize the electronic filer to transmit via a third-party transmitter; and
- Authorize an electronic funds withdrawal for payment of federal taxes owed.

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 its tax year. This filing date also applies to returns filed electronically.

Line 5

Payment of the tax due on line 5 of this form can be made by EFTPS or ACH electronic funds withdrawal (direct debit). If the payment is by ACH electronic funds withdrawal (direct debit), be sure to check the box on line 6.

To get more information about EFTPS or to enroll in EFTPS, visit www.EFTPS.gov or call 800-555-4477. To contact EFTPS using the Telecommunications Relay Services (TRS), for people who are deaf, hard of hearing, or have a speech disability, dial 711 and provide the TRS assistant the 800-555-4477 number above or 800-733-4829. Additional information about EFTPS is also available in Pub. 966.

Line 6

Check the box only if you choose to pay the tax due by ACH electronic funds withdrawal (direct debit). Otherwise, leave the box blank

Declaration of Electronic Return Originator (ERO) and Paid Preparer

The ERO is one who deals directly with the fiduciary and either prepares tax returns or collects prepared tax returns, including Forms 8453-FE, for fiduciaries who wish to have the return of the estate or trust electronically filed. The ERO's signature is required by the IRS.

A paid preparer who is also the ERO checks the box in the *ERO's Use Only* section labeled "Check if also paid preparer." A paid preparer who is not the ERO must sign Form 8453-FE in the space for *Paid Preparer Use Only*.

Use of PTIN

Paid preparers. Anyone who is paid to prepare the estate's or trust's return must enter their PTIN in Part III. For information on applying for and receiving a PTIN, see Form W-12, IRS Paid Preparer Tax Identification Number (PTIN) Application and Renewal, or visit *www.irs.gov/PTIN*.

EROs who are not paid preparers. Only an ERO who is not the paid preparer of the return has the option to enter their PTIN or their social security number in the *ERO's Use Only* section of Part III. For information on applying for and receiving a PTIN, see Form W-12 or visit www.irs.gov/PTIN.

Privacy Act and 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. Internal Revenue Code (Code) section 6109 requires EROs to provide their identifying numbers.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The time needed to complete this form will vary depending on individual circumstances. The estimated average time is:

| Recordkeeping | | | 2 hr., 37 min. |
|------------------------------------|--|--|----------------|
| Learning about the law or the form | | | 0 hr., 12 min. |
| Preparing and sending the form . | | | 0 hr., 15 min. |

Comments and suggestions. We welcome your comments about this publication and suggestions for future editions.

You can send us comments through www.irs.gov/ FormComments. Or, you can write to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224.

Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments and suggestions as we revise our tax forms, instructions, and publications. **Don't** send tax questions, tax returns, or payments to the above address.