

U.S. Partnership Declaration and Signature for Electronic Filing

2006

Department of the Treasury
Internal Revenue Service

For calendar year 2006, or fiscal year beginning _____, 2006, and ending _____, 20 _____

▶ See instructions on back.

| | |
|---------------------------|--|
| Name of partnership _____ | Employer identification number _____ _____ |
|---------------------------|--|

Number, street, and room or suite no. (or a P.O. box if mail is not delivered to a street address) _____

| | |
|---|-------------------------------|
| City or town, state, and ZIP code _____ | Telephone number () _____ |
|---|-------------------------------|

Part I Partnership Return Information

| | | |
|--|---|-------|
| 1 Gross receipts or sales less returns and allowances (Form 1065, line 1c) | 1 | _____ |
| 2 Gross profit (Form 1065, line 3) | 2 | _____ |
| 3 Ordinary business income (loss) (Form 1065, line 22) | 3 | _____ |
| 4 Net rental real estate income (loss) (Form 1065, Schedule K, line 2) | 4 | _____ |
| 5 Other net rental income (loss) (Form 1065, Schedule K, line 3c) | 5 | _____ |

Part II Transmitter Information

6 Transmitter's name _____

Part III Declaration of General Partner or Limited Liability Company Member Manager

Sign Here

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 electronic portion of the 2006 U.S. Return(s) of Partnership Income. I have also examined a copy of the return(s) being filed electronically 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. I also consent to the IRS' sending the transmitter an acknowledgment of receipt of transmission and an indication of whether or not the return is accepted, and, if rejected, the reason(s) for the rejection.

| | |
|---|-----------------|
| ▶ _____ Signature of general partner or limited liability company member manager | ▶ _____ Date |
|---|-----------------|

Part IV Declaration of Electronic Return Originator (ERO) and Paid Preparer (See instructions).

ERO's Use Only

I declare that I have reviewed the above partnership return(s) and that the entries on Form 8453-P are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return(s), and only declare that this form accurately reflects the data on the return(s). A general partner or limited liability company member manager will have signed this form before I submit the return(s). I will give the general partner or limited liability company member manager a copy of all forms and information to be filed with the IRS, and have followed all other requirements described in Pub. 1524, Procedures for the 1065 e-file Program, U.S. Return of Partnership Income for Tax Year 2006. If I am also the Paid Preparer, under penalties of perjury, I declare that I have examined the above partnership 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.

| | | | | |
|--|------------|--|---|-------------------------|
| ERO's signature ▶ _____ | Date _____ | Check if also paid preparer ▶ <input type="checkbox"/> | Check if self-employed ▶ <input type="checkbox"/> | ERO's SSN or PTIN _____ |
| Firm's name (or yours if self-employed), and address ▶ _____ | | | EIN ▶ _____ | ZIP code ▶ _____ |

Paid Preparer's Use Only

Under penalties of perjury, I declare that I have examined the above partnership 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.

| | | | |
|--|------------|---|------------------------------|
| Preparer's signature ▶ _____ | Date _____ | Check if self-employed ▶ <input type="checkbox"/> | Preparer's SSN or PTIN _____ |
| Firm's name (or yours if self-employed), address, and ZIP code ▶ _____ | | EIN ▶ _____ | Phone no. () _____ |

What's New

There is a new Modernized e-file system for electronic filing for returns filed during 2007, but you can continue to use the old electronic filing system during 2007.



Do not file Form 8453-P if you are using the new electronic filing system. Instead file Form 8453-PE, U.S. Partnership Declaration for an IRS e-file Return. See the Instructions for Form 1065 for more information.

Purpose of Form

Use Form 8453-P to:

- Authenticate the electronic Form 1065, U.S. Return of Partnership Income;
- Serve as a transmittal for any accompanying paper schedules and statements; and
- Authorize the electronic filer to transmit via a third-party transmitter.

Caution. *A tax return is not considered filed unless it is signed. Form 8453-P is the signature document that completes the filing of the Form(s) 1065 filed electronically.*

Signature For Multiple-Return Filing

A single signature may be used for a multiple-return filing if the person signing for the partnerships is authorized to sign each return. The signer must attach a multiple-return information listing according to the instructions in Pub. 1524, Procedures for the 1065 e-file Program, U.S. Return of Partnership Income for Tax Year 2006. Do not enter totals from multiple returns on lines 1 through 5.

Where To File

Internal Revenue Service
Ogden Submission Processing Center
Mail Stop 6052
Ogden, UT 84201

When To File

A partnership must file its return of income by the 15th day of the 4th month following the close of the partnership's tax year. This filing date also applies to returns filed electronically. For returns filed electronically, the transmitter must send the signed Form 8453-P within 3 business days after the electronic transmission has been accepted.

Declaration of Electronic Return Originator (ERO) and Paid Preparer

The ERO is one who deals directly with the partnership and either prepares tax returns or collects prepared tax returns, including Forms 8453-P, for partnerships that file their returns electronically. The ERO's signature is required by the IRS.

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

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 and to allow us to figure and collect the right amount of tax. Section 6109 requires return preparers to provide their identifying numbers on the return.

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 Internal Revenue Code section 6103.

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

- Recordkeeping** 6 min.
- Learning about the law or the form** 5 min.
- Preparing the form** 19 min.
- Copying, assembling, and sending the form to the IRS** 16 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224. Do not send Form 8453-P to this address. Instead, see *Where To File* on this page.