

**DO NOT SEND THIS VA-8453F TO THE VIRGINIA DEPARTMENT OF TAXATION OR THE IRS.  
IT MUST BE MAINTAINED IN YOUR FILES!**

For calendar year 2021, or tax year beginning \_\_\_\_\_, 2021, ending \_\_\_\_\_, 20\_\_\_\_  Online Filed Return

| Fiduciary Name  | Federal ID Number   |
|---|---|
| <b>Part I Tax Return Information</b>  |   |
| 1. Federal Taxable Income (Form 770, Page 1, Line 1)  | 1.  |
| 2. Virginia Taxable Income (Form 770, Page 1, Line 3)   | 2.  |
| 3. Income tax (Form 770, Page 1, Line 4)  | 3.  |
| 4. Total payments and credits (Form 770, Page 1, Line 5)  | 4.  |
| 5. Total due (Form 770, Page 1, Line 6)   | 5.  |
| 6. Amount to be refunded (Form 770, Page 1, Line 9)   | 6.  |
| <b>Part II Declaration of Fiduciary / Officer Representing Fiduciary</b>  |   |
| <p>I declare under penalties of perjury that I am an officer of the above fiduciary and that I have compared the information on the return with the information I have provided to my electronic return originator (ERO), transmitter, and/or intermediate service provider (ISP) and that the amounts described in Part I above agree with the amounts shown on the corresponding lines of my 2021 Virginia fiduciary income tax return. To the best of my knowledge and belief, the fiduciary's return is true, correct and complete. I consent that the fiduciary's return including this declaration and accompanying schedules and statements be sent to the Internal Revenue Service (IRS) by my ERO and by the IRS to the Virginia Department of Taxation (Virginia Tax). This declaration is to be retained by the ERO or transmitter as validation of the fiduciary's electronically filed Virginia income tax return. If filing a balance due return, I authorize Virginia Tax and its designated Financial Agent to initiate an ACH electronic funds withdrawal entry to the financial institution account indicated on the 2021 Virginia income tax return for payment of state taxes owed on this return. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I certify that the transaction does not directly involve a financial institution outside of the territorial jurisdiction of the United States at any point in the process.</p> <p>I understand that if Virginia Tax does not receive full and timely payment of its liability, the fiduciary will remain liable for the tax liability in addition to all applicable penalties and interest.</p> |   |
| _____   | _____   |
| Signature of Fiduciary or Officer Representing Fiduciary  | Title   |
| _____   | Date  |
| <b>Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer</b>   |   |
| <p>I declare that I have reviewed the above fiduciary's return and that the entries on this form are complete and correct to the best of my knowledge. I have obtained the fiduciary officer's signature on Form VA-8453F before submitting this return to the Internal Revenue Service (IRS) and Virginia Tax. I have provided the officer with a copy of all forms and information to be filed with the IRS and Virginia Tax, and have followed all other requirements as specified by Virginia Tax. If I am also the Paid Preparer, under penalties of perjury, I declare that I have examined the above fiduciary's return 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 preparer has any knowledge. EROs and paid preparer can sign the form using a rubber stamp, mechanical device, such as a signature pen, or computer software program.</p>   |   |
| ERO's Signature   | Date  |
| _____   | _____   |
| Firm's name (or yours if self-employed)   | Paid Preparer? <input type="checkbox"/> Y <input type="checkbox"/> N   Self-employed? <input type="checkbox"/> Y <input type="checkbox"/> N |
| _____   | _____   |
| Street Address  | EIN   |
| _____   | _____   |
| City, State, and Zip  | Phone Number  |
| _____   | _____   |
| Paid Preparer's Signature   | Date  |
| _____   | _____   |
| Firm's name (or yours if self-employed)   | Self-employed? <input type="checkbox"/> Y <input type="checkbox"/> N  |
| _____   | _____   |
| Street Address  | EIN   |
| _____   | _____   |
| City, State and Zip   | Phone Number  |
| _____   | _____   |

## General Instructions

**Note:** Instead of filing Form VA-8453F, a fiduciary officer filing a fiduciary's return through an electronic return originator (ERO) may opt to sign the return using a personal identification number (PIN). Refer to Form VA-8879F, Virginia e-file Signature Authorization.

*This form should be retained by the ERO. Do not send this form to the Virginia Department of Taxation (Virginia Tax) or the IRS.*

## Purpose of Form

Use Form VA-8453F to:

- Authenticate the electronic portion of Form 770, Virginia Fiduciary Income Tax Return,
- Authorize the ERO to transmit via a third party transmitter, and
- Authorize the intermediate service provider (ISP) to transmit via a third party transmitter if you are filing online.

## When and Where to File

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

## Line Instructions

**Name of Fiduciary.** Print or type the fiduciary's name in the space provided.

**Federal Employer Identification Number.** Enter the fiduciary's FEIN in the space provided.

**Online Filed Return.** This box should only be checked if the return is filed by the fiduciary officer via the Internet.

## Part I - Tax Return Information

Provide requested line items from Form 770, Virginia Fiduciary Income Tax Return.

## Part II - Declaration of Officer

The fiduciary officer's signature, title, and date of signature are required.

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)
- 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.)

## Banking and IATs

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 electronic direct debit (tax payments).

At present, Virginia Tax does not support IAT. Taxpayers who instruct Virginia Tax 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.

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

**Note:** If the return is filed online through an ISP and/or transmitter (not using an ERO), do not complete Part III.

A paid preparer must sign Form VA-8453F 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 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?".