

Instructions for Form CT-8453

PURPOSE OF FORM

Use **Form CT-8453** to:

- Verify the information on an electronically transmitted 1999 **Form CT-1040** or **Form CT-1040EZ**;
- Accompany any required paper schedules or statements;
- Authorize the Electronic Return Originator (ERO) to transmit returns through a third-party transmitter; and
- Provide the taxpayer's consent to the direct deposit of any overpayment.

RETENTION BY ERO

The ERO is responsible for retaining the completed **Form CT-8453** with attachments for three years from the return due date or the actual filing date whichever is later. The ERO is responsible for providing the **Form CT-8453** with attachments to the Department of Revenue Services (DRS) within 5 business days of the request.

INSTRUCTIONS

Declaration Control Number (DCN): The DCN is a 14-digit number assigned by the ERO to each taxpayer's return. The ERO should enter the same DCN on both the IRS Form 8453 and the Connecticut **Form CT-8453**. The number should be entered as follows:

Boxes

Entry

- | | |
|---------|---|
| 1 - 2 | File identification number (always 00). |
| 3 - 8 | Electronic Filer Identification Number (EFIN) assigned to the ERO by the IRS. |
| 9 - 11 | Batch number (000 to 999) assigned by the ERO. |
| 12 - 13 | Serial number (00 to 99) assigned by the ERO. |
| 14 | Year digit. For taxable year 1999, the year digit 0 represents the year during which the return was filed (2000). |

Example: The EFIN is 509325. The batch number is 000. The serial number is 56. The DCN should read: 00-509325-00056-0.

Name, Address and Social Security Number: If the taxpayer received a mailing label from DRS, place the label in the name area. Cross out any errors and print the correct information. Add any missing items, such as apartment number. If the taxpayer did not receive a label, print or type the information in the spaces provided. Verify that the Social Security Number (SSN) is clear and correct. If this is a joint return, be sure the names and SSNs are listed in the same order as on the electronically filed return.

IMPORTANT: *The address must match the address shown on the electronically filed Form CT-1040 or Form CT-1040EZ.*

PART I - TAX RETURN INFORMATION

Enter the corresponding line item information from **Form CT-1040** or **Form CT-1040EZ** on Lines 1 to 5. Use whole dollars only in this area.

The "state copy" of all Forms W-2 must be attached to this form. Copies of Forms W-2G, 1099, Forms CT-4852 and Forms CT-594 need only be attached if an amount is entered on Line 3 of this form. The same Forms 1099 must be attached to the Form CT-8453 as the Forms 1099 required to be attached to Form CT-1040 or Form CT-1040EZ. The total amount of tax reported to have been withheld on these forms must equal the amount entered on Line 3 of Form CT-8453 and must equal the amount entered on Line 9 of 1999 Form CT-1040EZ, or Line 17 of 1999 Form CT-1040.

Line 5. Taxpayers who owe additional Connecticut income tax may pay the balance due either at the time of electronic filing or at a later date. Payment is due on or before April 18, 2000, to avoid penalty and interest. The payment will be considered timely if the date shown by the U.S. Postal Service cancellation mark is on or before April 18, 2000. Payments mailed to DRS must be accompanied by **Form CT-1040V** printed by your ERO. Beginning this year, taxpayers also have the option to pay by credit card by calling 1-888-2PAY-TAX (888-272-9829).

Note: On or after October 1, 1999, taxpayers can use certain private delivery services, in addition to the U.S. Postal Service, for delivering returns, claims, statements or other documents, or payments, and meet the timely mailing as timely filing/payment rules. DRS has accepted the list of private delivery services that is currently published by the Internal Revenue Service. The following is the current list of designated private delivery services: Airborne Express (Airborne), DHL Worldwide Express (DHL), Federal Express (FedEX) and United Parcel Service (UPS). This list is subject to change. For more information see **Special Notice 99(14), Designated Private Delivery Services.**

PART II - DIRECT DEPOSIT OF REFUND

Taxpayers may elect to have their refund directly deposited by completing Part II.

Line 6. Enter the routing transit number (RTN) of the bank or financial institution. The RTN **must** contain nine numbers. If the RTN does not begin with 01 through 12 or 21 through 32, the direct deposit request will be rejected.

Line 7. Enter the depositor account number (DAN). The DAN can contain up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special characters. Enter the DAN from left to right leaving the unused boxes blank.

Line 8. Check the appropriate box for account type.

IMPORTANT: To be eligible for direct deposit, taxpayers must provide proof of account ownership to their ERO. Acceptable proof of account ownership is a check, form, report, or other statement generated by the financial institution that has the taxpayer's name, RTN of the financial institution, and the taxpayer's account number preprinted on it. A deposit slip should not be used to verify the RTN and account number because it can contain internal routing numbers that are not part of the RTN.

For accounts that are payable through a financial institution other than the one at which the account is located, the taxpayer must provide a document, such as an account statement or account identification card, showing the RTN of the bank or institution where the account is located.

If there is any doubt about the correct RTN, the taxpayer should contact the financial institution and ask for the correct RTN for direct deposit (also referred to as electronic funds transfers).

Some financial institutions may not accept direct deposits into accounts that are payable through another bank or financial institution, including credit unions.

The account designated to receive the direct deposit must be in the taxpayer's name. If the filing status on the return is married filing jointly, the account can be in either or both spouses' name. If the filing status is married filing separately, the account can be in the taxpayer's name, or it can be a joint account in both spouses' name.

Caution: *The account cannot include the name of any other person except as noted above.*

Some financial institutions do not permit the deposit of a joint refund into an individual account. DRS is not responsible when a financial institution refuses a direct deposit for this reason.

PART III - DECLARATION OF TAXPAYER

Line 9. Check the appropriate box to elect method of refund.

Sign the form. An electronically transmitted income tax return will not be considered complete, nor filed, unless **Form CT-8453** is signed by the taxpayer and retained by the ERO. If a joint return, your spouse must sign also. The taxpayer's signature allows DRS to disclose to the ERO and transmitter the reason(s) for any delay in processing the return or refund.

If the ERO makes changes to the electronic return after **Form CT-8453** has been signed by the taxpayer, but before it is transmitted, the ERO must have the taxpayer complete and sign a corrected **Form CT-8453** if either or both of the following applies:

- The federal Adjusted Gross Income on Line 1 differs from the amount on the electronic return by more than \$100;
- The refund on Line 4 differs from the amount on the electronic return by more than \$7.

PART IV - DECLARATION OF ELECTRONIC RETURN ORIGINATOR (ERO) AND PAID PREPARER

The ERO's signature is required by DRS.

A paid preparer must sign **Form CT-8453** in the space for **Paid Preparer's Use Only**. Only handwritten signatures are acceptable. The preparer's federal employer identification number, firm name, and firm address must also be entered in the space provided. If the paid preparer is also the ERO, do not complete the paid preparer's section. Instead check the box labeled "Paid Preparer."

Refunds. After the DRS has accepted the return, the refund should be issued within four days.

Automated Refund Information. Refund information is available on CONN-TAX, the Department's automated telephone system. If you have a touch-tone phone, call 860-297-5962 (anywhere) or 1-800-382-9463 (in-state) 24 hours a day and select Option 1.

IMPORTANT: Do not mail this document to the DRS. EROs are required to retain this document for 3 years furnishing it only upon request by the Connecticut DRS.