



## **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 as a courtesy. **Do not file draft forms.** Also, do **not** rely on draft forms, instructions, and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, unexpected issues sometimes arise, or legislation is passed, necessitating a change to a draft form. In addition, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have at least some changes before being officially released.

Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms), and may remain there even after the final release is posted at [IRS.gov/DownloadForms](https://www.irs.gov/DownloadForms). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

Almost every form and publication also has its own page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Publication 17 page is at [IRS.gov/Pub17](https://www.irs.gov/Pub17); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not in a Search box. Note that these are friendly shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

► **File electronically with the partnership's return. (Don't file paper copies.)**  
 ► **Go to [www.irs.gov/Form8453PE](http://www.irs.gov/Form8453PE) for the latest information.**

**2018**

Department of the Treasury  
Internal Revenue Service

For calendar year 2018, or tax year beginning \_\_\_\_\_, 2018, and ending \_\_\_\_\_, 20\_\_\_\_.

Name of partnership _____	Employer identification number _____
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**Part I Return Information (Whole dollars only)**

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 Declaration of Partner or Member (see instructions)**

**Be sure to keep a copy of the partnership's Return of Partnership Income.**

Under penalties of perjury, I declare that I'm a partner or member of the above partnership and that the information I've given my electronic return originator (ERO), transmitter, and/or intermediate service provider (ISP) and the amounts in Part I above agree with the amounts on the corresponding lines of the partnership's 2018 federal return of partnership income. To the best of my knowledge and belief, the partnership's return is true, correct, and complete. I consent to my ERO, transmitter, and/or ISP sending the partnership's return, this declaration, and accompanying schedules and statements to the IRS. I also consent to the IRS sending my ERO, transmitter, and/or ISP an acknowledgement of receipt of transmission and an indication of whether or not the partnership's return is accepted and, if rejected, the reason(s) for the rejection. If the processing of the partnership's return is delayed, I authorize the IRS to disclose to my ERO, transmitter, and/or ISP the reason(s) for the delay.

<b>Sign Here</b> ►	Signature of partner or member	Date	Title
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**Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)**

I declare that I've reviewed the above partnership's return and that the entries on Form 8453-PE are complete and correct to the best of my knowledge. If I'm only a collector, I'm not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The partner or member will have signed this form before I submit the return. I'll give the partner or member a copy of all forms and information to be filed with the IRS, and I've followed all other requirements in **Pub. 3112**, IRS e-file Application and Participation, and **Pub. 4163**, Modernized e-file (MeF) Information for Authorized IRS e-file Providers for Business Returns. If I'm also the Paid Preparer, under penalties of perjury, I declare that I've examined the above partnership's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I've any knowledge.

<b>ERO's Use Only</b>	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), address, and ZIP code ►				EIN
					Phone no.

Under penalties of perjury, I declare that I've examined the above partnership's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration is based on all information of which I've any knowledge.

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ►				Firm's EIN ►
	Firm's address ►				Phone no.

## General Instructions

### Future Developments

For the latest information about developments related to Form 8453-PE and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form8453PE](http://www.irs.gov/Form8453PE).

### Purpose of Form

Use Form 8453-PE to:

- Authenticate an electronic Form 1065, U.S. Return of Partnership Income;
- Authorize the ERO, if any, 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 (not using an ERO).

**Administrative Adjustment Requests.** The partnership representative must sign the form if you are filing the Form 1065 as part of an Administrative Adjustment Request (AAR) under the centralized partnership audit regime. (See Form 8082.)



*Instead of filing Form 8453-PE, a partner or member filing a partnership's return through an electronic return originator (ERO) can sign the return using a personal identification number (PIN). For details, see Form 8879-PE, IRS e-file Signature Authorization for Form 1065.*

### Who Must File

If you're filing a 2018 Form 1065 through an ISP and/or transmitter and you're not using an ERO, you must file Form 8453-PE with your electronically filed return. An ERO can use either Form 8453-PE or Form 8879-PE to obtain authorization to file the partnership's Form 1065.

### When and Where To File

File Form 8453-PE with the partnership's electronically filed return. Use a scanner to create a Portable Document Format (PDF) file of the completed form. Your tax preparation software will allow you to transmit this PDF file with the return.

## Specific Instructions

**Name.** Print or type the partnership's name in the space provided.

**Employer identification number (EIN).** Enter the partnership's EIN in the space provided.

### Part II—Declaration of Partner or Member

An electronically transmitted return won't be considered complete, and therefore filed, unless either:

- Form 8453-PE is signed by a partner or member, scanned into a PDF file, and transmitted with the return; or
- The return is filed through an ERO and Form 8879-PE is used to select a PIN that's used to electronically sign the return.

The partner or member's signature allows the IRS to disclose to the ERO, transmitter, and/or ISP:

- An acknowledgement that the IRS has accepted the partnership's electronically filed return, and
- The reason(s) for any delay in processing the return.

The declaration of partner or member must be signed and dated by:

- The president, vice president, treasurer, assistant treasurer, chief accounting officer; or
- Any other partner or member (such as tax officer) authorized to sign the partnership's return.

If the ERO makes changes to the electronic return after Form 8453-PE has been signed by the partner or member, whether it was before it was transmitted or if the return was rejected after transmission, the ERO must have the partner or member complete and sign a corrected Form 8453-PE if either:

- The total income (loss) on Form 1065, line 8, differs from the amount on the electronic return by more than \$150; or
- The ordinary business income (loss) on Form 1065, line 22, differs from the amount on the electronic return by more than \$100.

### 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), don't complete Part III.

If the partnership's return is filed through an ERO, the IRS requires the ERO's signature. A paid preparer, if any, must sign Form 8453-PE in the space for Paid Preparer Use Only. But if the paid preparer is also the ERO, don't complete the paid preparer section. Instead, check the box labeled "Check if also paid preparer."

### Use of PTIN

**Paid Preparers.** Anyone who's paid to prepare the partnership'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](http://www.irs.gov/ptin).

**EROs who aren't paid preparers.** Only EROs who aren't also the paid preparer of the return have 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, IRS Paid Preparer Tax Identification Number (PTIN) Application and Renewal, or visit [www.irs.gov/ptin](http://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're required to give us the information. We need it to ensure that you're complying with these laws and to allow us to figure and collect the right amount of tax. Internal Revenue Code section 6109 requires EROs to provide their identifying numbers on the return.

You aren't 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 burden for business taxpayers filing this form is approved under OMB control number 1545-0123 and is included in the estimates shown in the instructions for their business income tax return.

**Comments.** You can send us comments from [www.irs.gov/FormComments](http://www.irs.gov/FormComments). Or you can write to the Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **Don't send the form to this office.**