

ALABAMA FORM AL8453

ALABAMA FORM AL8453 - INSTRUCTIONS

NOTE: DO NOT MAIL THE ALABAMA SIGNATURE DOCUMENT TO THE ALABAMA DEPARTMENT OF REVENUE!

The Alabama Form AL8453 is to be retained by the ERO for a period of three years from the due date of the return or the date it is filed, whichever is later. Again, **Do Not Mail the AL8453 to the Alabama Department of Revenue!**

EROs serving as agents of the ADOR are required to retain the original Form AL8453 for a period of three years from the due date of the return or the date the return was filed, whichever is later. Transmission of the Alabama electronic return by the ERO is an attestation by the ERO that the Form AL8453 has been properly prepared and is being retained by the ERO.

Certain occasions may arise where the original Form AL8453 is required by the ADOR. If the need arises, the ADOR will request the document in writing and the ERO will provide the original Form AL8453 within five working days of the request.

If for any reason the ERO ceases his/her business, all Form AL8453's and Wage and Tax Statements (W-2s) currently maintained by the ERO must be forwarded to the ADOR - contact the **Alabama ERO Help Desk at (334) 353-9497**. Responsibility for the Alabama Forms AL8453 can be transferred to another ERO upon receiving written approval from the Department.

The ERO, if also the paid preparer must provide the taxpayer with a copy of the Alabama return, including the Form AL8453. Otherwise, the ERO must provide the taxpayer only with a copy of the completed Form AL8453.

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PREPARATION OF FORM AL8453

Declaration Control Number (DCN): The DCN is usually printed on the Alabama Form AL8453 by tax preparation software. If not, enter the IRS DCN for the return in the appropriate boxes at the top left hand portion of the document.

Label: If the taxpayer receives a mailing label from the Alabama Department of Revenue, the ERO should attach the label to the name/address portion of Form AL8453. Any necessary corrections should be made on the label.

Part I - Tax Return Information

Enter the information as requested from the Alabama Individual Income Return. Use only whole dollar amounts.

Part II – Direct Deposit of Refunds

Part II – Enrollment in direct deposit is voluntary and applies only to the current year. Taxpayers who want their refunds directly deposited into their bank or financial institution must complete Part II before transmitting the return. The ADOR and Regions Bank will not honor request completed after transmission of the return. Likewise, the ADOR and Regions Bank are not responsible when a bank or financial institution rejects the direct deposit due to an error in the routing number or account number. Taxpayers who are unsure of their routing number and/or account number should contact their bank or financial institution for assistance.

If the direct deposit is rejected, a paper check will be issued. Neither Regions Bank nor the ADOR will notify the taxpayer of a rejected direct deposit.

Line 1 – The routing number must be nine digits and begin with 01 through 12 or 21 through 32.

Line 2 - The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. If fewer than 17 characters, enter the number from left to right and leave the unused boxes blank.

Line 3 – Check the appropriate box that indicates the taxpayer's choice for direct deposit. Either checking or saving, but not both.

Part III - Declaration of Taxpayer

After the return has been prepared and before the return is transmitted electronically, the taxpayer (and spouse, if a joint return) must verify the information on the return and sign and date the completed Form AL8453. **Blank Form AL8453s must not be signed by taxpayers.** The ERO, if also the paid preparer must provide the taxpayer with a copy of the Alabama return, including the Form AL8453. Otherwise, the ERO must provide the taxpayer only with a copy of the completed Form AL8453.

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The taxpayers' signature in Part III authorizes the Alabama Department of Revenue to disclose to the ERO and/or the transmitter reasons for a delay in the processing of the return or the date the refund was issued. The taxpayer may elect to authorize the ADOR to discuss the taxpayer's return and attachments with the preparer of the tax return. The taxpayer makes the election for Alabama electronic returns by checking the box in Part III of the Form AL8453.

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

EROs and paid preparers (if different from the ERO) are required to furnish all information requested in Part IV of Form AL8453. The federal employer identification number may be provided in lieu of the electronic return originator's or paid preparer's social security number. When the ERO is not the paid preparer, if the taxpayer is unable to obtain the paid preparer's signature on the Alabama Form AL8453 a copy of the appropriate pages of the paper return with the paid preparer's signature must be retained with the Form AL8453.

FAILURE TO COMPLY

Failure to properly complete and retain AL8453s can cause an ERO's acceptance in the Alabama Electronic Filing Program to be revoked.

CORRECTION TO FORM AL8453

If the ERO makes changes to the electronic return after the taxpayer has signed Form AL8453 but before the data has been transmitted, the ERO must require the taxpayer to complete a corrected Form AL8453, if the following conditions apply:

1. Alabama taxable income changes by more than \$500.
2. State refund changes by more than \$25.

Non-substantive changes are permissible on Form AL8453, provided the ERO or the person making the correction initials the change. Non-substantive changes are limited to corrections within the above tolerances for arithmetic errors, transposition errors, misplaced entries and spelling errors.