



Note: *The draft you are looking for begins on the next page.*

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. **Do not file draft forms.** We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

Form **8453-PE**

(Rev. December 2025)

Department of the Treasury
Internal Revenue Service**E-file Declaration for Form 1065**(For return of partnership income or administrative adjustment request (AAR))
File electronically with the partnership's return or administrative adjustment request.
(Don't file paper copies.)Go to www.irs.gov/Form8453PE for the latest information.

OMB No. 1545-0123

For calendar year 20 , or tax year beginning , 20 , and ending , 20 .

Name of partnership

Employer identification number

Part I Form 1065 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 23)	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, or Partnership Representative (PR), or Designated Individual (DI) if the PR is an entity. See instructions.
Be sure to keep a copy of the partnership's Return of Partnership Income or AAR.

I declare under penalties of perjury:

- 1a. If this Form 1065 is transmitted as part of a return of partnership income, I'm a partner or member of the above partnership.
- b. If this Form 1065 is transmitted as part of an AAR, I'm the PR or DI if the PR is an entity.
2. 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 Form 1065.
3. To the best of my knowledge and belief, the partnership's corresponding return or AAR is true, correct, and complete.
4. I consent to my ERO, transmitter, and/or ISP sending the partnership's return or AAR, this declaration, and accompanying forms, schedules and statements to the IRS.
5. I consent to the IRS sending my ERO, transmitter, and/or ISP an acknowledgment of receipt of transmission and an indication of whether or not the partnership's return or AAR is accepted and, if rejected, the reason(s) for the rejection.
6. If the processing of the partnership's return or AAR is delayed, I authorize the IRS to disclose to my ERO, transmitter, and/or ISP the reason(s) for the delay.

**Sign
Here**

Signature of partner or member or PR or DI if the PR is an entity

Date

Title

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I've reviewed the above partnership's return or AAR 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 or AAR and only declare that this form accurately reflects the data on the return or AAR. The partner or member or PR or DI if the PR is an entity will have signed this form before I submit the return or AAR. I'll give the partner or member or PR or DI if the PR is an entity 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 or AAR and accompanying forms, 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.

**ERO's
Use
Only**

ERO's signature	Date	Check if also paid preparer ☐	Check if self-employed ☐	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 or AAR and accompanying forms, 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.

**Paid
Preparer
Use Only**

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed ☐	PTIN
Firm's name			Firm's EIN	
Firm's address			Phone no.	

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Cat. No. 48316Z

Form **8453-PE** (Rev. 12-2025) Created 4/17/25

DRAFT — DO NOT FILE

DRAFT — DO NOT FILE

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.

What's New

Continuous-use form and instructions. Form 8453-PE and its instructions have been converted from an annual revision to continuous use. Both the form and its instructions will be updated as needed. For the most recent version, go to IRS.gov/Form8453PE.

Purpose of Form

Use Form 8453-PE to:

- Authenticate an electronic Form 1065, U.S. Return of Partnership Income, as part of return or AAR;
- Authorize the electronic return originator (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're filing online (not using an ERO).



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

Who Must File

If you're filing a 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 or AAR. 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 or AAR. 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 or AAR.

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 or PR or DI, if the PR is an Entity

If the Form 1065 is being transmitted and filed as part of a partnership return, then the declaration must be signed by a partner or member.

If the Form 1065 is being transmitted and filed as part of a partnership AAR, then the declaration must be signed by the PR; or DI, if the PR is an entity.

If the ERO makes changes to the electronic return or AAR after Form 8453-PE has been signed by the partner or member or PR, whether it was before it was transmitted or if the return or AAR was rejected after transmission, the ERO must have the partner or member or PR or DI, if the PR is an entity, 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 or AAR by more than \$150; or
- The ordinary business income (loss) on Form 1065, line 23, differs from the amount on the electronic return or AAR by more than \$100.

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

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

If the partnership's return or AAR 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 or AAR 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.

EROs who aren't paid preparers. Only EROs who aren't also the paid preparer of the return or AAR 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.

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. 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.**