

## **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 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 releases of draft forms and instructions are at [IRS.gov/draftforms](https://www.irs.gov/draftforms). Please note that drafts may remain on IRS.gov even after the final release is posted at [IRS.gov/downloadforms](https://www.irs.gov/downloadforms), and thus may not be removed until there is a new draft for the subsequent revision. All information about all revisions of all forms, instructions, and publications is at [IRS.gov/formspubs](https://www.irs.gov/formspubs).

Almost every form and publication also has its own easily accessible information page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/form1040](https://www.irs.gov/form1040); the Form W-2 page is at [IRS.gov/w2](https://www.irs.gov/w2); 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); the Form 8863 page is at [IRS.gov/form8863](https://www.irs.gov/form8863); and the Schedule A (Form 1040) page is at [IRS.gov/schedulea](https://www.irs.gov/schedulea). If typing in the links above instead of clicking on them: type the link into the address bar of your browser, not in a Search box; the text after the slash must be lowercase; and your browser may require the link to begin with “www.”. Note that these are 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 on the [Comment on Tax Forms and Publications](#) page on IRS.gov. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each one. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

### Declaration and Signature for Electronic Filing of Forms 8947 and 8963

► Information about Form 8453-R and its instructions is at [www.irs.gov/form8453r](http://www.irs.gov/form8453r).

For calendar year 20

Name of organization

Employer identification number

#### Part I Type of Report

Check the box for the type of report being filed with Form 8453-R.  
Do not check more than one box in Part I.

Form 8947 check here.

Form 8963 check here.

**Caution:** Do not use Form 8453-R to file Form 8963 in 2017 because there is a moratorium on the health insurance providers fee under ACA section 9010 for 2017. Please disregard references to Form 8963 and ACA section 9010 in this revision.

#### Part II Declaration of Officer

Under penalties of perjury, I declare that I have examined the electronic report, including accompanying statements, and, to the best of my knowledge and belief, it is true, correct, and complete. If I am signing as the designated entity, I also declare that the above named entity is the agent of an affiliated group or other designated entity (as per the instructions). I understand that the designated entity will receive IRS communications relating to the fee imposed by ACA section 9008 or 9010 and is to pay this fee to the IRS on behalf of the controlled group. Each person that is a controlled group member at the end of the day on December 31, 2016, is jointly and severally liable for this fee. I further declare that each controlled group member identified on the electronic report consents to the choice of the designated entity indicated on that report. I further certify that I am an officer of the single-person covered entity or the designated entity, and that I am duly authorized to sign this report on behalf of that covered entity. Each person who is a controlled group member at the end of the day on December 31, 2016, and would qualify as a covered entity in 2017 if it were a single-person covered entity is jointly and severally liable for any applicable penalty under ACA section 9010. (Where the designated entity is selected by the IRS, each entity in this report is deemed to consent to the choice of designated entity.)

Sign  
Here

Signature of officer

Date

Title

Print name of signing official

Daytime telephone number

Fax number

#### Future Developments

For the latest information about developments related to Form 8453-R and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/form8453r](http://www.irs.gov/form8453r).

#### Purpose of Form

Use Form 8453-R to authenticate the electronic filing of:

- Form 8947, Report of Branded Prescription Drug Information, and
- Form 8963, Report of Health Insurance Provider Information.

#### Who Must File

If you are filing a Form 8947 or Form 8963 in 2017, you must upload Form 8453-R with your electronically filed report.

#### When To File

Form 8453-R must be filed with your electronically filed Form 8947 or your Form 8963.

#### How To File

File Form 8453-R with the organization's electronically filed report. Use a scanner to create a PDF file of the completed form and upload it with your Form 8947 or your Form 8963.

#### Part II. Declaration of Officer

An electronically transmitted report will not be considered complete (and therefore not considered filed) unless Form 8453-R is signed by an officer of the organization, scanned into a PDF file, and transmitted with the report.

The officer's signature allows the IRS to disclose to the transmitter:

- An acknowledgement that the IRS has accepted the organization's electronically filed report, and
- The reason(s) for a delay in processing the report.

The declaration of officer must be signed and dated by:

- The president, vice president, treasurer, assistant treasurer, chief accounting officer, or
- Any other officer of the organization, such as an officer of the single-person covered entity or the designated entity, authorized to sign the organization's report.

**Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of fees.

You are not 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. The rules governing the confidentiality of this form are covered in Internal Revenue Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

- Recordkeeping** . . . . . 1 hr., 12 min.
- Learning about the law or the form** . . . . . 12 min.
- Preparing and sending the form** . . . . . 13 min.

**Comments.** You can send us comments by going to [www.irs.gov/formspubs](http://www.irs.gov/formspubs), clicking on "More Information," and then clicking on "Give us feedback." You can also send your comments to the Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **DO NOT SEND THE FORM TO THIS ADDRESS.** Instead, see *How To File*, earlier.