



**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-TR

(December 2025)

Department of the Treasury  
Internal Revenue Service**E-file Declaration or Authorization for Form 1045/1139**

File electronically. Do not file paper copies.

Go to [www.irs.gov/Form8453TR](http://www.irs.gov/Form8453TR) for the latest information.

OMB No. 1545-0074

For tax year beginning \_\_\_\_\_, 20\_\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_\_

Name(s) as shown on application for tentative refund

Identification number

**Part I Application for Tentative Refund—Form and Information (Whole dollars only)**

Check box 1a or box 1b and provide the information requested for the application for tentative refund you intend to file using Form 8453-TR.

Form 1045 filers use lines 2a, 2b, 2c, and 2f (leave lines 2d and 2e blank). Form 1139 filers use lines 2a, 2b, 2d, 2e, and 2f (leave line 2c blank).

**1a  Form 1045, Application for Tentative Refund 1b  Form 1139, Corporation Application for Tentative Refund**

2a	Net operating loss . . . . .	2a
2b	Unused general business credit . . . . .	2b
2c	Net section 1256 contracts loss . . . . .	2c
2d	Net capital loss . . . . .	2d
2e	Other . . . . .	2e
2f	Overpayment of tax due to a claim of right adjustment under section 1341(b)(1) . . . . .	2f

**Part II Declaration and Authorization of Taxpayer-Applicant (see instructions)**

I declare under penalties of perjury: I am the taxpayer-applicant or I am fully authorized to act on behalf of the taxpayer-applicant with respect to the above-described application for tentative refund; the information I've given the electronic return originator (ERO), transmitter, and/or intermediate service provider (ISP) and the amounts shown above agree with the amounts on the corresponding lines of the application for tentative refund; the application for tentative refund is true, correct, and complete, to the best of my knowledge and belief; I authorize the ERO, transmitter, and/or ISP to send the application for tentative refund, this declaration, and accompanying forms, schedules and statements to the IRS; I authorize the IRS to provide the ERO, transmitter, and/or ISP with any information regarding receipt of transmission, any indication of whether or not the return is accepted, the reason(s) for any rejection, the reason(s) for any delay, and the status and amount of any refund.

**Taxpayer's PIN**  I authorize (ERO firm name) \_\_\_\_\_ to enter this PIN    
 (check one) as the signature on the electronically filed application for tentative refund.    
 I'll enter a PIN as the signature on the electronically filed application for tentative refund. (Check this box only if you are entering a PIN and the application for tentative refund is filed using the Practitioner PIN.)

Don't enter all zeros

Taxpayer's signature \_\_\_\_\_ Name and title \_\_\_\_\_ Date \_\_\_\_\_

**Spouse's PIN**  I authorize (ERO firm name) \_\_\_\_\_ to enter this PIN    
 (check one) as the signature on the electronically filed application for tentative refund.    
 I'll enter a PIN as the signature on the electronically filed application for tentative refund. (Check this box only if you are entering a PIN and the application for tentative refund is filed using the Practitioner PIN.)

Don't enter all zeros

Spouse's signature \_\_\_\_\_ Name and title \_\_\_\_\_ Date \_\_\_\_\_

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

I declare under penalties of perjury: I've reviewed the application for tentative refund indicated above and the entries on Form 8453-TR are complete and correct to the best of my knowledge; if I'm only a collector, I'm not responsible for reviewing the application for tentative refund and only declare that this Form 8453-TR accurately reflects the data on the application for tentative refund; the taxpayer will have signed this Form 8453-TR before I submit the application for tentative refund; I'll give the taxpayer a copy of all forms and information to be filed with the IRS, and have followed all requirements in Pub. 3112, IRS e-File Application & Participation, and Pub. 4163, Modernized e-File Information for Authorized IRS e-File Providers for Business Returns; if I'm also the paid preparer, I've examined the above-described application for tentative refund, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

**ERO's EFIN/PIN.** Enter your six-digit EFIN followed by your five-digit self-selected PIN.

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the electronically filed application for tentative refund described above. I confirm that I am submitting this return in accordance with the requirements of Pub. 3112, IRS e-File Application and Participation, and Pub. 4163, Modernized e-File Information for Authorized IRS e-File Providers for Business Returns.

<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-described application for tentative refund, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

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

## Future Developments

Go to [www.irs.gov/Form8453TR](http://www.irs.gov/Form8453TR) for the latest information about Form 8453-TR and its instructions.

## What's New

**Form 8453-TR.** Form 8453-TR (12-2025) is new and allows taxpayer-applicants to electronically file an application for tentative refund.

**Direct deposit.** Forms 1045 and 1139 provide for direct deposit of any refund. See the instructions for those forms for additional information on direct deposit.

## General Instructions

### Purpose of Form

Use Form 8453-TR to:

- Authenticate (declare) an electronic Form 1045, Application for Tentative Refund, or Form 1139, Corporation Application for Tentative Refund;
- Authorize the ERO to electronically transmit an application for tentative refund; and
- Provide the taxpayer's consent to directly deposit any refund.

### Who Must File

File Form 8453-TR if you file Form 1045 or Form 1139 through a transmitter that is not an ERO. (An ERO can obtain and retain Form 8453-TR for authorization to file the application for tentative refund.)

### When and Where To File

File Form 8453-TR with the taxpayer's electronically filed application for tentative refund. You can use a scanner to create a Portable Document Format (PDF) file of the completed Form 8453-TR. Your tax preparation software should allow you to transmit this PDF with the application for tentative refund.

## Specific Instructions

**Name(s).** Provide the name(s) of the taxpayer(s) as shown on the application for tentative refund.

**Identification number(s).** Provide the identification number(s) of the taxpayer(s) as shown on the application for tentative refund.

## Part II. Declaration and Authorization of Taxpayer-Applicant

An electronically transmitted application for tentative refund is not complete nor filed unless either:

- Form 8453-TR is signed by the taxpayer, scanned into a PDF file, and transmitted with the application for tentative refund; or
- The application for tentative refund is filed through an ERO and Form 8453-TR is used to select a PIN that is used to electronically sign the application for tentative refund.

The signature of the taxpayer(s) allows the IRS to disclose to the ERO, transmitter, and/or ISP:

- An acknowledgment that the IRS has accepted the electronically filed application for tentative refund, and
- The reason(s) for any delay in processing the application for tentative refund or refund.

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

**Note:** If the application for tentative refund is filed not using an ERO, don't complete Part III.

If the taxpayer's application for tentative refund is filed through an ERO, the IRS requires the ERO's signature. A paid preparer, if any, must sign Form 8453-TR 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."

### Preparer Tax Identification Number (PTIN)

Go to [www.irs.gov/PTIN](http://www.irs.gov/PTIN) for information on receiving a PTIN.

**Paid preparers.** Anyone who is paid to prepare the taxpayer's application for tentative refund must enter their PTIN in Part III.

**EROs who aren't paid preparers.** EROs who aren't the paid preparer of the application for tentative refund have the option to enter their PTIN or their social security number in the "ERO's Use Only" section of Part III.

## Refunds

Some refunds may be delayed because of compliance reviews to ensure that forms are accurate.

**Paperwork Reduction Act Notice.** We ask for you to obtain the information on this form to carry out the Internal Revenue laws of the United States. You are required to obtain this information.

You are not required to obtain 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 individual filers is approved under OMB control number 1545-0074. The estimated burden for business filers is approved under OMB control number 1545-0123. The estimated burden for trust filers is approved under OMB control number 1545-0092. For the estimated averages, see the instructions for your income tax return.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.