

2018 IA 8453-F Instructions

The IA 8453-F must be completed and then signed by the fiduciary or officer representing the fiduciary.

In lieu of an in-person handwritten signature otherwise required on Form IA 8453-F, the Iowa Department of Revenue allows a paid preparer, at the discretion of the fiduciary, to collect the fiduciary's electronic signature remotely by a process using identity verification and audit trail in the manner that the IRS allows for Form 8879-F.

Enter the name and Federal Employer Identification Number (FEIN) of the Estate or Trust at the top of this form.

Part I – Tax Return Information

Complete using amounts from the Iowa Fiduciary Income Tax Return.

Part II – Declaration of Fiduciary

1. Verify the accuracy of the tax return.
2. Ensure the following information related to the financial institution account is correct:
 - Routing number
 - Account number (include leading zeros)
 - Type of account (checking or savings)
 - Debit amount, if applicable
 - Debit date, if applicable
3. Read, sign and date this form.
4. Return the completed form to the ERO or paid preparer if applicable.
5. Retain copies of the signed IA 8453-F and all schedules for three years from the due date or filing date, whichever is later.

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

This section is completed only if the return is filed through an ERO or paid preparer.

1. Complete Part III Declaration of ERO and Paid Preparer.
2. Provide the fiduciary with a copy of the signed IA 8453-F or corrected IA 8453-F if changes are made.
3. Provide the fiduciary with a signed copy of the tax return including all schedules.
4. Retain the signed IA 8453-F and all schedules for three years from the due date or filing date, whichever is later.

Do not submit the IA 8453-F to the Iowa Department of Revenue unless requested to do so.