

**Virginia Pass-Through Entity Return of Income and  
Return of Nonresident Withholding Tax Declaration for  
Electronic Filing**

**DO NOT SEND THIS VA-8453P TO THE VIRGINIA DEPARTMENT OF TAXATION OR THE IRS.  
IT MUST BE MAINTAINED IN YOUR FILES!**

For calendar year 2018, or tax year beginning \_\_\_\_\_, 2018, ending \_\_\_\_\_, 20\_\_\_\_  Online Filed Return

<b>Entity Name</b>		<b>Federal ID Number</b>	
<b>Part I Number and Types of Owners</b>			
a. The total number of owners		a.	
b. The total number of nonresident owners		b.	
c. Total amount withheld for nonresident owners (Total of Line e from all Schedules VK-1)		c.	
d. If the entity is exempt from withholding, enter the exemption code (See Instructions)		d.	
<b>Part II Declaration of Authorized Representative</b>			
Under penalties of perjury, I, the undersigned owner and authorized representative of the pass-through entity for which this return is made, declare under the penalties provided by law that this return (including any accompanying schedules, statements and attachments) has been examined by me and is, to the best of my knowledge and belief, a true, correct, and complete return, made in good faith, for the taxable year stated, pursuant to the tax laws of the Commonwealth of Virginia. A preparer other than the authorized representative declares the same, and such declaration is based on all information of which he or she has any knowledge. I further declare that the information provided to my Electronic Return Originator (ERO), Transmitter, or Intermediate Service Provider including the amounts shown in Part I above agrees with the information and amounts shown on the corresponding lines of the pass-through entity electronic tax return.			
_____	_____	_____	_____
Signature of Officer	Title	Date	
<b>Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer</b>			
I declare that I have reviewed the above pass-through entity's return and that the entries on this form are complete and correct to the best of my knowledge. I have obtained the authorized representative's signature on Form VA-8453P before submitting this return to the Internal Revenue Service (IRS) and the Virginia Department of Taxation (Virginia Tax). I have provided the officer with a copy of all forms and information to be filed with the IRS and Virginia Tax, and have followed all other requirements as specified by Virginia Tax. If I am also the Paid Preparer, under penalties of perjury, I declare that I have examined the above pass-through entity's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which preparer has any knowledge. EROs and paid preparer can sign the form using a rubber stamp, mechanical device, such as a signature pen, or computer software program.			
ERO's Signature	Date	ERO's SSN or PTIN	
Firm's name (or yours if self-employed)	Paid Preparer? <input type="checkbox"/> Y <input type="checkbox"/> N   Self-employed? <input type="checkbox"/> Y <input type="checkbox"/> N		
Street Address	EIN		
City, State, and Zip	Phone Number		
Paid Preparer's Signature	Date	Preparer's SSN or PTIN	
Firm's name (or yours if self-employed)	Self-employed? <input type="checkbox"/> Y <input type="checkbox"/> N		
Street Address	EIN		
City, State and Zip	Phone Number		

## General Instructions

**Note:** Instead of filing Form VA-8453P, an authorized representative filing a pass-through entity's return through an electronic return originator (ERO) may opt to sign the return using a personal identification number (PIN). Refer to Form VA-8879P, Virginia e-file Signature Authorization.

This form should be retained by the ERO. Do not send this form to the Virginia Department of Taxation (Virginia Tax) or the IRS.

## Purpose of Form

Use Form VA-8453P to:

- Authenticate the electronic portion of Form 502, Virginia Pass-Through Entity's Tax Return,
- Authorize the ERO to transmit via a third party transmitter and
- Authorize the intermediate service provider (ISP) to transmit via a third party transmitter if you are filing online.

## When and Where to File

This form must be retained by the preparer/ERO for three (3) years or for online filed returns, the pass-through entity must retain for three (3) years once the Virginia acknowledgment is received. For self-prepared returns, the transmitter must retain the form. Preparers, EROs, transmitters and or taxpayers must make the documents available to Virginia Tax upon request.

## Line Instructions

**Entity Name.** Print or type the Pass-Through Entity's name in the space provided.

**Federal Employer Identification Number.** Enter the Pass-Through Entity's FEIN in the space provided.

**Online Filed Return.** This box should only be checked if the return is filed by the authorized representative via the Internet.

## Part I - Number and Types of Owners

Provide requested line items from Form 502, Pass-Through Entity Return of Income and Return of Nonresident Withholding Tax.

## Part II - Declaration of Officer

The pass-through entity authorized representative's signature, title, and date of signature are required.

The taxpayer must ensure that the following information relating to the financial institution account is provided in the tax preparation software:

- Routing number
  - Account number
  - Type of account (checking or savings)
  - Direct debit amount for tax due returns
- Note:** Direct debits from a taxpayer's account will occur 5 to 7 business days from the requested direct debit date.)

## Banking and IATs

Federal banking regulations have imposed additional reporting requirements on all electronic banking transactions that directly involve a financial institution outside of the territorial jurisdiction of the United States at any point in the process. These are called International ACH Transactions (IAT) and include electronic direct debit (tax payments).

At present, Virginia Tax does not support IAT. Taxpayers who instruct Virginia Tax to process electronic banking transactions on their behalf are certifying that the transactions do not directly involve a financial institution outside of the territorial jurisdiction of the United States at any point in the process.

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

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

A paid preparer must sign Form VA-8453P in the space for Paid Preparers. EROs and Paid Preparers may sign Part III of the form using the alternative signature methods using a rubber stamp, mechanical device, such as a signature pen, or computer software program. The signature must include either a facsimile of the ERO's signature or of the ERO's printed name.

If the paid preparer is also the ERO, do not complete the paid preparer section. Instead, check the box labeled "Y" next to "Paid Preparer?".