

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

For calendar year 2010, or tax year beginning _____, 2010, ending _____, 20____ On-line filed return

Corporation Name	Federal ID Number
Part I Tax Return Information	
1. Federal Taxable Income (Form 500, page 2, line 1)	1.
2. Virginia Taxable Income (Form 500, page 2, line 7)	2.
3. Income tax (Form 500, page 2, line 9)	3.
4. Total payments and credits (Form 500, page 2, line 16)	4.
5. Total due (Form 500, page 2, line 21)	5.
6. Amount to be refunded (Form 500, page 2, line 24)	6.
Part II Declaration of Officer	
<p>I declare under penalties of perjury that I am an officer of the above corporation and that I have compared the information on the return with the information I have provided to my electronic return originator (ERO), transmitter, and/or intermediate service provider (ISP) and that the amounts described in Part I above agree with the amounts shown on the corresponding lines of my 2010 Virginia corporation income tax return. To the best of my knowledge and belief, the corporation's return is true, correct and complete. I consent that the corporation's return including this declaration and accompanying schedules and statements be sent to the Internal Revenue Service (IRS) by my ERO and by the IRS to the Virginia Department of Taxation. This declaration is to be retained by the ERO or transmitter as validation of the corporation's electronically filed Virginia income tax return. If filing a balance due return, I understand that if the Virginia Department of Taxation does not receive full and timely payment of its liability, the corporation will remain liable for the tax liability in addition to all applicable penalties and interest.</p>	
_____	_____
Signature of Officer	Title
_____	Date
Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer	
<p>I declare that I have reviewed the above corporation's return and that the entries on this form are complete and correct to the best of my knowledge. I have obtained the corporate officer's signature on Form VA-8453C before submitting this return to the Internal Revenue Service (IRS) and the Virginia Department of Taxation. I have provided the officer with a copy of all forms and information to be filed with the IRS and the Virginia Department of Taxation, and have followed all other requirements as described in Pub. 3112, IRS <i>e-file</i> Application and Participation, and Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS <i>e-file</i> Providers for Business Returns, and any requirements specified by the Virginia Department of Taxation. If I am also the Paid Preparer, under penalties of perjury, I declare that I have examined the above corporation'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.</p>	
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 no.
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 no.

General Instructions

Note. *Instead of filing Form VA-8453C, a corporate officer filing a corporation's return through an electronic return originator (ERO) may opt to sign the return using a personal identification number (PIN). Refer to Form VA-8879C, Virginia e-file Signature Authorization.*

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

Purpose of Form

Use Form VA-8453C to:

- ◆ Authenticate the electronic portion of Form 500, Virginia Corporation Income 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 on-line.

When and Where to File

This form must be retained by the preparer/ERO for three (3) years or for on-line filed returns, the corporation must retain for three (3) years once the Virginia acknowledgment is received. For self-prepared returns, the transmitter must retain the form. Preparers, ERO's, transmitters and or taxpayers must make the documents available to the Department of Taxation upon request.

Line Instructions

Name of Corporation. Print or type the corporation's name in the space provided.

Federal Employer Identification Number. Enter the corporation's FEIN in the space provided.

On-line filed return. This box should only be checked if the return is filed by the corporate officer via the Internet.

Part I-Tax Return Information

Provide requested line items from Form 500, Virginia Corporation Income Tax Return.

Part II-Declaration of Officer

The corporate officer's signature, title, and date of signature is required.

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

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

A paid preparer must sign Form VA-8453C in the space for Paid Preparers. Only handwritten signatures are acceptable. 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?".