

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

Virginia Submission Identification Number (SID)

|   |  |   |            |
|---|--|---|------------|
|   |  |   |            |
| First Name & Middle Initial (if joint or combined return, enter both)                                   |  | Last Name                                       |            |
|   |  |   |            |
| Present Home Address  |  | A Spouse's Social Security Number               |            |
| City, State and Zip Code  |  | Online Filed Return<br><input type="checkbox"/> |            |
| <b>Part I Tax Return Information</b>  |  | A Spouse  | B Yourself |
| 1. Federal Adjusted Gross Income (Form 760CG, Line 1; 760PY, Line 1, columns A & B; Form 763, Line 1)   |  |   |            |
| 2. Virginia Adjusted Gross Income (Form 760CG, Line 9; 760PY, Line 10, columns A & B; Form 763, Line 9) |  |   |            |
| 3. Taxable Income (Form 760CG, Line 15; 760PY, Line 16, columns A & B; Form 763, Line 17)               |  |   |            |
| 4. Virginia Income Tax (Form 760CG, Line 18; 760PY, Line 17, columns A & B; Form 763 Line 18)           |  |   |            |
| 5. Withholding (Form 760CG, Line 19a & 19b; 760PY, Lines 19a & 19b; Form 763, Lines 19a & 19b)          |  |   |            |
| 6. Amount you Owe (Form 760CG, Line 35; Form 760PY, Line 35; Form 763, Line 35)                         |  |   |            |
| 7. Refund (Form 760CG, Line 36; 760PY, Line 36; Form 763, Line 36)                                      |  |   |            |

**Part II Declaration of Taxpayer**

8a.  I consent that my refund be directly deposited as designated on my 2025 Virginia income tax return. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund. I certify that the transaction does not directly involve a financial institution outside of the territorial jurisdiction of the United States at any point in the process.

8b.  I do not want direct deposit of my refund or I am not receiving a refund. I choose to have a check mailed to me.

8c.  I authorize the Virginia Department of Taxation (Virginia Tax) and its designated Financial Agent to initiate an ACH electronic funds withdrawal entry to the financial institution account indicated on my 2025 Virginia income tax return for payment of my state taxes owed on this return and/or a payment of estimated tax. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I certify that the transaction does not directly involve a financial institution outside of the territorial jurisdiction of the United States at any point in the process.

I declare under penalties of perjury that I have compared the information on my return with the information I have provided to my electronic return originator and that the amounts described in Part I above agree with the amounts shown on the corresponding lines of my 2025 Virginia individual income tax return. To the best of my knowledge and belief, my return is true, correct and complete. I consent that my return including this declaration and accompanying schedules and statements be sent to the Internal Revenue Service (IRS) by my electronic return originator (ERO) and by the IRS to Virginia Tax. This declaration is to be retained by the ERO or transmitter as validation of my electronically filed Virginia income tax return. Taxpayers may sign the form using a rubber stamp, mechanical device, such as a signature pen, or computer software program.

Your Signature

Date

Spouse's Signature (If Filing Status 2 or 4, BOTH must sign)

Date

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

I declare that I have reviewed the above taxpayer's return and that the entries on this form are complete and correct to the best of my knowledge. I have obtained the taxpayer's signature on Form VA-8453 before submitting this return to the Internal Revenue Service (IRS) and Virginia Tax. I have provided the taxpayer with a copy of all forms and information to be filed with the IRS and Virginia Tax and have followed all other requirements as described in Handbook for Electronic Filers of Individual Income Tax Returns (Tax Year 2025) and any requirements specified by Virginia Tax. If I am also the Paid Preparer, under penalties of perjury, I declare that I have examined the above taxpayer'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

SSN/PTIN

Firm's name (or yours if self-employed)

Paid Preparer?  Y  N | Self-employed?  Y  N

Address, City, State and Zip

EIN

Paid Preparer's Signature

Date

SSN/PTIN

Firm's name (or yours if self-employed)

Self-employed?  Y  N

Address, City, State and Zip

EIN

## Purpose of Form

**Note:** This form should be retained by the ERO. Do not send this form to the Virginia Department of Taxation (Virginia Tax) or the IRS. ERO can store this form electronically.

Use Form VA-8453 to:

- Authenticate the electronic portion of Form 760CG, Form 760PY or Form 763,
- Authorize the ERO to transmit via a third party transmitter or authorize the online filing company to transmit, and
- Provide the taxpayer's consent to directly deposit any overpayment

## When and Where to File

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

## ERO and Paid Preparers' Responsibilities

Virginia Tax requires the ERO's signature. A paid preparer must sign Form VA-8453 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 Individual 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?".

## Taxpayers' Responsibilities

If there is an amount on Line 6 and the taxpayer checks Box 8c and is paying by check or money order, mail the payment by **May 1, 2026** with Form 760-PMT to the applicable address shown in the instruction booklet.

If the taxpayer checks Box 8a **OR** 8c, 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)
- Refund amount for overpayment returns

**Note:** Refunds will be deposited into a taxpayer's account per the timeframe detailed in the Individual Income Tax instructions.

- 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.

- Direct debit date must equal the date of transmission for returns filed on or after May 1, 2026.

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 both electronic debit (tax payments) and credit (direct deposit of refunds) transactions. 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.

If direct deposit is IAT, select Option 8b to receive a check by mail.

If direct debit is IAT, payments should be made by check attached to Form 760-PMT and mailed or by credit card.

Taxpayers may sign Part II 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 taxpayer's signature or of the taxpayer's printed name.

**Note.** Automated Refund information is available online at [www.tax.virginia.gov](http://www.tax.virginia.gov) or by phone at (804) 367-2486.