



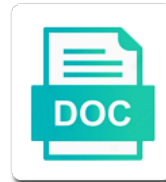
Declaration Of Electronic Return Originator

In certain cases, when the originator is not the author, the originator may be required to provide a declaration of electronic return originator. This declaration is required for all electronic returns filed through the IRS e-file system.

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