

Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 15 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to both the **Internal Revenue Service**, Attention: Tax Forms Committee, PC:FP, Washington, DC 20224; and the **Office of Management and Budget**, Paperwork Reduction Project (1545-1274), Washington, DC 20503. **DO NOT** send this form to either of these offices. Instead, see **Where To File** below.

Purpose of Form

Use Form 8453-NR to:

- Authenticate the magnetic media portion of **Form 1040NR**, U.S. Nonresident Alien Income Tax Return,
- Serve as a transmittal for any accompanying paper schedules, statements, and magnetic media,
- Authorize the MMRO to transmit via a third-party transmitter, and
- Provide the taxpayer's consent to directly deposit any overpayment into an account of a U.S. financial institution located in the United States.

Who Must File

Every nonresident alien filing a 1994 Form 1040NR via magnetic media must file a signed 1994 Form 8453-NR.

Signature for Multiple-Return Filing

A single signature may be used for a multiple-return filing by a person authorized to sign each return. If you are filing more than one return for which only one signature is provided, write "See attached Multiple-Return Information Listing" in the space provided for the taxpayer's name. You must also attach a Multiple-Return Information Listing according to the instructions given in the Procedures for Magnetic Media Filing of U.S. Nonresident Alien Income Tax Returns, Forms 1040NR, for Tax Year 1994. The information listing must include the name control for each taxpayer, taxpayer identification number (TIN), and the information requested on lines 1 through 5 of Form 8453-NR for each return. An incorrect or missing TIN may delay any refund.

When To File

Returns filed on magnetic media are due the same dates as Forms 1040NR filed on paper. The transmitter must send the signed Form(s) 8453-NR in the same package with the corresponding tape or diskette.

Where To File

Send Form 8453-NR to:
Internal Revenue Service
Philadelphia Service Center
Attention: DP: 115
11601 Roosevelt Blvd.
Philadelphia, PA 19154

Part II—Direct Deposit of Refund

Taxpayers can elect to have their refund directly deposited into a financial institution by completing Part II.

Note: *The financial institution must be a U.S. financial institution located in the United States. The IRS cannot make a direct deposit to a foreign bank or a foreign branch of a U.S. bank.*

Line 7. The routing transit number (RTN) must contain nine digits. If the RTN does not begin with 01 through 12, or 21 through 32, the Direct Deposit request will be rejected.

Line 8. The depositor account number (DAN) can contain up to 17 alphanumeric characters. Include hyphens but omit spaces and special symbols. If fewer than 17 characters, enter the number from left to right and leave the unused boxes blank.

Line 10. To be eligible for Direct Deposit, taxpayers must provide proof of account ownership to their MMRO. An acceptable proof of account ownership is a check, form, report, or other statement generated by the financial institution that has the taxpayer's name, RTN of the financial institution, and the depositor account number preprinted on it.

For accounts that are **payable through a financial institution** other than the one at which the account is located, the taxpayer must provide a document such as an account statement or account identification card showing the RTN of the bank or institution where the account is located. A deposit slip should not be used to verify the RTN and account number because it can contain internal routing numbers that are not part of the RTN.

If there is any doubt about the correct RTN, the taxpayer should contact the financial institution and ask for the correct RTN for Direct Deposit (Electronic Funds Transfers).

Note: *Some financial institutions may not accept Direct Deposits into accounts that are payable through another bank or financial institution, including credit unions.*

Line 11. The account designated to receive the Direct Deposit must be in the taxpayer's name. If the taxpayer's filing status on Form 1040NR is married filing separately, the account can be in the taxpayer's name, or it can be a joint account in both spouses' names.

Part III—Declaration of Taxpayer

An income tax return transmitted on magnetic media will not be considered complete, and therefore filed, unless and until a Form 8453-NR signed by the taxpayer is received by the IRS.

The taxpayer's signature is required for all returns. If Part II is completed, this signature allows the IRS to advise the MMRO and/or the transmitter if a Direct Deposit election will not be honored. It also allows the IRS to disclose to the MMRO and/or the transmitter the reason(s) for a delay in processing the return or refund.

If the MMRO makes changes to the magnetic media return after Form 8453-NR has been signed by the taxpayer but before it is transmitted, the MMRO must have the taxpayer complete and sign a corrected Form 8453-NR if either of the following applies:

- The total effectively connected income on line 1 differs from the amount on the magnetic media portion of the return by more than \$25, **or**
- The total tax on line 2, the refund on line 4, or the amount owed on line 5 differs from the amount on the magnetic media portion of the return by more than \$5.

Part IV—Declaration of Magnetic Media Return Originator (MMRO) and Paid Preparer

The MMRO's signature is required by the IRS.

A paid preparer must also sign Form 8453-NR in the space for **Paid Preparer's Use Only**. But if the paid preparer is also the MMRO, do not complete the paid preparer's section. Instead, check the box labeled "Check if also paid preparer."

Refunds. After the IRS has accepted the return, the refund should be issued within 21 days. However, some refunds may be temporarily delayed as a result of compliance reviews to ensure that the returns are accurate.

