

U.S. Nonresident Alien Income Tax Declaration for Magnetic Media Filing

Department of the Treasury Internal Revenue Service

For the year January 1-December 31, 1996

See instructions on back.

1996

Taxpayer's first name and initial Last name Identifying number

Part I Tax Return Information (Whole dollars only)

Table with 2 columns: Description (Total effectively connected income, Total tax, Total payments, Refund, Amount you owe) and Line number (1-5)

Part II Direct Deposit of Refund (Optional-See instructions.)

6 Routing number (grid), 7 Account number (grid), 8 Type of account: Checking Savings

Part III Declaration of Taxpayer (Sign only if Part I is completed.)

9 I consent that my refund be directly deposited as designated in Part II, and declare that the information on lines 6 through 8 is correct.

If I have filed a balance-due return, I understand that if the IRS does not receive full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable interest and penalties.

Under penalties of perjury, I declare that the information I have given my magnetic media return originator (MMRO) and the amounts in Part I above (or the amounts on the attached listing) agree with the amounts on the corresponding lines of the magnetic media portion of my 1996 Federal income tax return.

Sign Here Your signature Date

Part IV Declaration of Magnetic Media Return Originator (MMRO) and Paid Preparer (See instructions.)

I declare that I have reviewed the above taxpayer's return and that the entries on Form 8453-NR are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return.

MMRO's Use Only MMRO's signature Date Check if also paid preparer Check if self-employed Your social security number Firm's name (or yours if self-employed) and address EIN ZIP code

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. This declaration is based on all information of which I have any knowledge.

Paid Preparer's Use Only Preparer's signature Date Check if self-employed Preparer's social security no. Firm's name (or yours if self-employed) and address EIN ZIP code

## 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.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

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 the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT** send the form to this address. 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,
- Send any accompanying paper schedules, statements, and magnetic media,
- Authorize the magnetic media return originator (MMRO) to transmit via a third-party transmitter, and
- Confirm 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 1996 Form 1040NR via magnetic media must file a signed 1996 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 1996. The information listing must include the name control for each taxpayer, identifying number, and the information requested on lines 1 through 5 of Form 8453-NR for each return.

## 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 who completed lines 60b–60d on Form 1040NR to have their refund directly deposited must also complete Form 8453-NR, Part II.

A check, form, report, or other statement generated by the financial institution should show the routing number and account number. For accounts payable through a financial institution other than the one at which the account is located, the taxpayer should use a document, such as an account statement or account identification card, showing the routing number of the bank or institution where the account is located. A deposit slip should not be used because it can contain internal routing numbers. If there is any doubt about the correct routing number, the taxpayer should contact the financial institution and ask for the correct routing number 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. Also, 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 6.** The routing number **must** be **nine** digits. If it does not begin with 01 through 12 or 21 through 32, the direct deposit will be rejected and a check sent.

**Line 7.** The account number can be up to 17 characters (both numbers and letters). 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.

## 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.

All filers **must** check one of the boxes for line 9.

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 and either **1** or **2** below applies, the MMRO must have the taxpayer complete and sign a corrected Form 8453-NR.

**1.** 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**

**2.** 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 \$7.

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

A paid preparer must 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."

The IRS requires the MMRO's signature.

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

