

**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, 1995

▶ See instructions on back.

1995

Taxpayer's first name and initial	Last name	Identifying or social security number
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Part I Tax Return Information (Whole dollars only)

1 Total effectively connected income (Form 1040NR, line 23)	1
2 Total tax (Form 1040NR, line 52).	2
3 Total payments (Form 1040NR, line 61). If any is from Form(s) 1099, check here ▶ <input type="checkbox"/>	3
4 Refund (Form 1040NR, line 63)	4
5 Amount you owe (Form 1040NR, line 65)	5

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

6 Name of financial institution and, if applicable, branch name

7 Routing transit number (RTN)

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 The first two numbers of the RTN must be 01 through 12 or 21 through 32.

8 Depositor account number (DAN)

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9 Type of account: Checking Savings

10 Ownership of account: Self Self and Spouse

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

11 I consent that my refund be directly deposited as designated in Part II, and declare that the information on lines 6 through 10 is correct.
 I do not want direct deposit of my refund or am not receiving a refund.

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 1995 Federal income tax return. To the best of my knowledge and belief, my return is true, correct, and complete. I consent to my MMRO sending my return, this declaration, and accompanying schedules and statements to the Internal Revenue Service (IRS). I also consent to the IRS sending my MMRO an acknowledgment of receipt of transmission and an indication of whether or not my return is accepted, and, if rejected, the reason(s) for the rejection.

Please 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. If Part II is completed, I declare that I have verified the taxpayer's proof of account and it agrees with the name shown on this form. The taxpayer will have signed this form before I submit the return. I will give the taxpayer a copy of all forms and information to be filed with the IRS, and have followed all other requirements in Procedures for Magnetic Media Filing of U.S. Nonresident Alien Income Tax Returns, Forms 1040NR, for Tax Year 1995. 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. This declaration is based on all information of which I have any knowledge.

MMRO's Use Only	MMRO's signature ▶	Date	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	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 <input type="checkbox"/>	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.

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
- 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 1995 Form 1040NR via magnetic media must file a signed 1995 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 1995. 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 by completing Part II. But to do so, they must provide proof of account ownership to their MMRO. Acceptable proof is a check,

form, report, or other statement generated by the financial institution with the routing transit number (RTN), taxpayer's name, and depositor account number (DAN) printed on it.

For accounts 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 DAN 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. 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 7. The RTN must be nine digits. If the RTN does not begin with 01 through 12 or 21 through 32, the direct deposit will be rejected.

Line 8. The DAN can be 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. 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 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.

All filers **must** check one of the boxes for line 11.

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 \$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.

