

Purpose of Form

Use Form 8453-NR to:

- Authenticate the electronic portion of **Form 1040NR**, U.S. Nonresident Alien Income Tax Return,
- Send any accompanying paper schedules or statements,
- Authorize the electronic return originator (ERO) to transmit via a third-party transmitter, and
- Confirm the taxpayer's consent to directly deposit any refund into an account of a U.S. financial institution located in the United States.

Who Must File

Every nonresident alien filing a 2001 Form 1040NR electronically must file a signed 2001 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, enter "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 Electronic Filing of U.S. Nonresident Alien Income Tax Returns, Form 1040NR, for Tax Year 2001. 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

This form must be filed when the electronic return is transmitted.

Where To File

Send Form 8453-NR to:

Internal Revenue Service
Philadelphia Submission Processing Center
ATTN: DP 2720, ELF Processing Support Section
11601 Roosevelt Blvd.
Philadelphia, PA 19154

Part II—Direct Deposit of Refund

Note: *Taxpayers who want to have their refund directly deposited must complete Part II and check the box on line 9a.*

A check, form, report, or other statement generated by the financial institution should show the routing number and account number. On checks, the check number usually follows the account number at the bottom of the check. Be sure **not** to include the check 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, and the first two must be 01 through 12 or 21 through 32. Otherwise, the direct deposit will be rejected and a check sent instead.

Line 7. The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank.

Part III—Declaration of Taxpayer

Note: *All taxpayers must check either the box on line 9a or the box on line 9b.*

An electronically transmitted return 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 allows the IRS to disclose to the ERO and/or transmitter the reason(s) for a delay in processing the return or refund. In the case of a taxpayer who is applying for a refund anticipation loan or similar product, the taxpayer's signature also allows the IRS to advise the ERO and/or transmitter if a refund offset may occur.

If the ERO makes changes to the electronic return after Form 8453-NR has been signed by the taxpayer but before it is transmitted and either **1** or **2** below applies, the ERO must have the taxpayer complete and sign a corrected Form 8453-NR.

1. The adjusted gross income on line 1 differs from the amount on the electronic return by more than \$50 **or**
2. The total tax on line 2, the total payments on line 3, the refund on line 4, or the amount owed on line 5 differs from the amount on the electronic return by more than \$14.

Part IV—Declaration of Electronic Return Originator (ERO) and Paid Preparer

The IRS requires the ERO's signature. A paid preparer must sign Form 8453-NR in the space for **Paid Preparer's Use Only**. Only handwritten signatures are acceptable. But if the paid preparer is also the ERO, do not complete the paid preparer's section. Instead, check the box labeled "Check if also paid preparer."

Note: *If the paid preparer's signature cannot be obtained on Form 8453-NR, you may attach a copy of Form 1040NR instead. Attach **only** pages 1 and 2, and write "COPY—DO NOT PROCESS" on each page.*

Refunds. After the IRS has accepted the return, the refund should be issued within 3 weeks. However, some refunds may be delayed because of compliance reviews to ensure that returns are accurate.

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** on this page.

