

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) . . . . .	<b>1</b>	
2 Total tax (Form 1040NR, line 51) . . . . .	<b>2</b>	
3 Total payments (Form 1040NR, line 62). If any is from Form(s) 1099, check here . . . . . ▶ <input type="checkbox"/>	<b>3</b>	
4 Refund (Form 1040NR, line 64) . . . . .	<b>4</b>	
5 Amount you owe (Form 1040NR, line 66) . . . . .	<b>5</b>	

**Part II Direct Deposit of Refund (See instructions on back.)**

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

7 Routing transit number (RTN)  
 The first two numbers of the RTN must be 01 through 12 or 21 through 32.

8 Depositor account number (DAN)

9 Type of depositor account:     Savings     Checking

10 Proof of account:             Check     Other

11 Ownership of deposit account. Find the taxpayer's filing status and check the box that applies:

- Single or qualifying widow(er) . . . . . ▶  Self
- Married filing separate return . . . . . ▶  Self OR  Self and Spouse

**Part III Declaration of Taxpayer**

Under penalties of perjury, I declare that I have compared the information contained on my return with the information I have provided to my magnetic media return originator and that the amounts described in Part I above (or the amounts on the attached listing) agree with the amounts shown on the corresponding lines of my 1990 Federal income tax return. To the best of my knowledge and belief, my return is true, correct, and complete. I consent that my return, including this declaration and accompanying schedules and statements, be sent to the Internal Revenue Service by my magnetic media return originator. If I have elected Direct Deposit, I declare that the information shown on lines 6 through 11 in Part II above is correct; I consent that my refund be directly deposited as designated in Part II above; and I authorize the Internal Revenue Service to inform my magnetic media return originator and/or the transmitter whether my request for Direct Deposit will be honored.

**Please Sign Here**

Your signature	Date
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**Part IV Declaration of Magnetic Media Return Originator (MMRO) and Paid Preparer**

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. (MMROs who are only collectors are not responsible for reviewing the taxpayer's return; however, they must ensure that Form 8453-NR 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 that this proof of account agrees with the name shown on this declaration. I have obtained the taxpayer's signature before submitting this return to the IRS, have provided the taxpayer with a copy of all forms and information to be filed with the IRS, and have followed all other requirements described in Procedures for Magnetic Media Filing of U.S. Nonresident Alien Income Tax Returns, Forms 1040NR, for Tax Year 1990.

<b>MMRO's Use Only</b>	MMRO's signature ▶	Date	Check if self-employed <input type="checkbox"/>	Your social security number
	Firm's name (or yours if self-employed) and address ▶	E.I. No.	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. Declaration of preparer is based on all information of which preparer has any knowledge.

<b>Paid Preparer's Use Only</b>	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 ▶	E.I. No.	ZIP code	

## 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 magnetic media return originator to transmit via a third-party transmitter; and
- Provide the taxpayer's consent to directly deposit any overpayment in an account of a U.S. financial institution located in the United States.

## Who Must File

Every nonresident alien filing a 1990 Form 1040NR via magnetic media must file a signed 1990 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 1990. The information listing must include the name control for each taxpayer, taxpayer identification number (TIN), and the information shown on lines 1 through 5 on the front 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 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 9 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 magnetic media return originator. 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 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 magnetic media return originator (MMRO) and/or the transmitter if a Direct Deposit election will not be honored.

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 (Form 8453-NR, line 1) differs from the amount on the magnetic media portion of the return by more than \$25, **or**
- The total tax (Form 8453-NR, line 2), the refund (Form 8453-NR, line 4), or the amount owed (Form 8453-NR, 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**, even if the paid preparer is also the MMRO. Only handwritten signatures are acceptable.

**Refunds.** If the taxpayer elects Direct Deposit, the taxpayer can usually expect the refund within 2-3 weeks after the IRS acknowledges receipt of the return. If the taxpayer does not elect Direct Deposit, the refund should be received in about 3 weeks.