§ 8453	3-NR		U.S. Nonresident Alien Income Tax Declaration					OMB No. 1545-1274
		for Electronic Filing For the year January 1–December 31, 2000						<u> </u>
Department of the Treasury Internal Revenue Service		See instructions on back.						
Taxpayer's first n	ame and initial		Last nam	e			Iden	tifying number
Part I	Tax Return	Information (Whole dol	lars only)					
			J/					
1 Adjusted	d gross inco	me (Form 1040NR, line 33).					1	
2 Total tax	(Form 104	NR, line 54)					2	
3 Total pag	yments (For	m 1040NR, line 64)					3	
4 Refund	(Form 1040I	JR, line 66a)					4	
		orm 1040NR, line 68)					5	
Part II	Direct Dep			liuctions.)				
6 Routing	number			routing number n must be 01 throu			st	
7 Account	number							
8 Type of		Checking Savir						
		n of Taxpayer (Sign only						
<u> </u>		efund be directly deposited as			eclare that th	e information c	on line	s 6 through 8 is correct
<b>b</b> 🗌 I do r	not want dired	t deposit of my refund or am r	not receiving	a refund.				
		return, I understand that if the able interest and penalties.	IRS does no	t receive full an	d timely payr	nent of my tax	liabili	ty, I will remain liable fo
amounts on the To the best of accompanying of transmission a refund anticip to disclose to r	e attached list my knowledg schedules an and an indic pation loan or ny ERO and/o	declare that the information I han ng) agree with the amounts on e and belief, my return is true, d statements to the IRS. I also ation of whether or not my retu similar product, an indication of r transmitter the reason(s) for t	the correspondence correct, and consent to t rn is accepte f a refund off	nding lines of th complete. I con he IRS sending ed, and, if reject set. If the proce	e electronic p nsent to my f my ERO and ed, the reaso ssing of my r	ERO sending m RO sending m or transmitter n(s) for the reje	000 Fe ny retu an acl ection,	ederal income tax return irn, this declaration, and knowledgment of receip and, if I am applying fo
Sign Here	Your sign	ature					 	ate
Part IV	,	n of Electronic Return (	Driginator	(ERO) and I	Paid Prepa	arer (See ins		
I declare that I knowledge. If I return. The taxp the IRS, and ha for Tax Year 2 accompanying	am only a co bayer will have ave followed a 000. If I am schedules ar	ed the above taxpayer's return lector, I am not responsible for e signed this form before I subn II other requirements in Proced also the Paid Preparer, under d statements, and to the best formation of which I have any	reviewing th nit the return ures for Elec penalties of of my knowl	e return and on I will give the ta tronic Filing of L perjury I declar edge and belief	y declare tha axpayer a cop J.S. Nonresid e that I have , they are tru	t this form acc by of all forms a ent Alien Incom e examined the	urately and inf ne Tax e abov comp	reflects the data on the ormation to be filed with Returns, Form 1040NR re taxpayer's return and olete. This Paid Prepare
ERO's Use Only	ERO's signature			Date	Check if also paid preparer	Check if self- employed		ERO's SSN or PTIN
	Firm's name (or yours if self-er address, and 2	nployed),					EIN	ne no. ( )
	s of perjury, I	declare that I have examined t elief, they are true, correct, and					es and	statements, and to the
Paid	Preparer's			Date		Check if	P	reparer's SSN or PTIN
Preparer's	signature Firm's name (d					self-employed	EIN	
Use Only	yours if self-er address, and	nployed),						ne no. ( )
For Paperwork		Act Notice, see back of form.		Cat. I	lo. 13115A			Form 8453-NR (2000

### 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 2000 Form 1040NR electronically must file a signed 2000 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 2000. 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.