



PA-8453-NRC (DR) 12-20

NONRESIDENT CONSOLIDATED INCOME TAX RETURN (PA-40 NRC) TAX DECLARATION FOR A STATE E-FILE RETURN

2020

For calendar year 2020 or tax year beginning, 2020, ending, 20, Federal Employer Identification Number (FEIN), Name of Entity

Entity Address, City, State, ZIP Code, Revenue ID

SECTION I RETURN INFORMATION (Enter whole dollars only.)

Table with 5 rows: 1. Total PA Taxable Income, 2. Total PA Tax Withheld, 3. Total Other Credits, 4. Total PA Credits, 5. Total PA Tax Due

SECTION II DECLARATION OF GENERAL PARTNER, LIMITED LIABILITY COMPANY MEMBER, S CORPORATION OFFICER, AUTHORIZED PARTNER OR REPRESENTATIVE (Keep a copy of the entity's return.)

6. I authorize the PA Department of Revenue and its designated financial institution to initiate an electronic funds withdrawal from the account designated in the electronic portion of my 2020 Nonresident Consolidated Income Tax Return (PA-40 NRC) for payment of the state withholding liability owed on this return.

If I file a balance-due return, I understand that if the PA Department of Revenue does not receive full and timely payment of my withholding liability, I will remain liable for the withholding liability and all applicable interest and penalties.

Under penalties of perjury, I declare I am a general partner, limited liability company member, S corporation officer, authorized partner or representative of the above entity and the information I have given my electronic return originator (ERO) and/or transmitter and the amounts in Part I above agree with the amounts on the corresponding lines of the entity's 2020 Nonresident Consolidated Income Tax Return (PA-40 NRC).

SIGN HERE Authorized Signature, Date, Title, Social Security Number, Address, City, State, ZIP Code

SECTION III DECLARATION OF ELECTRONIC RETURN ORIGINATOR (ERO) AND PAID PREPARER

I declare I have reviewed the above-named entity's return and the entries on Form PA-8453P are complete and correct to the best of my knowledge. I have obtained the signature of a general partner, limited liability company member, S corporation officer, authorized partner or representative on this form before submitting the return to the PA Department of Revenue.

ERO'S USE ONLY ERO's Signature, Date, Check if also paid preparer, Check if self-employed, ERO's PTIN, Firm's Name, FEIN, Address, City, State, ZIP Code, Phone Number

Under penalties of perjury, I declare that I have examined the above entity's return and accompanying schedules and statements, and to the best of my knowledge and belief they are true, correct and complete.

PAID PREPARER'S USE ONLY Preparer's Signature, Date, Check if self-employed, Preparer's PTIN, Firm's Name, FEIN, Address, City, State, ZIP Code, Phone Number

The ERO and paid preparer must retain this form and supporting documents for three years. DO NOT SUBMIT THIS FORM TO THE PA DEPARTMENT OF REVENUE UNLESS REQUESTED.

Instructions for PA-8453-NRC

Nonresident Consolidated Income Tax Return (PA-40 NRC) Tax Declaration for a State E-File Return

PA-8453-NRC IN (DR) 12-20

PURPOSE OF FORM PA-8453-NRC

If a general partner, limited liability company member, S corporation officer, authorized partner or representative filing an entity's return elects not to use the federal self-selected PIN, or if the return is filed as a state stand-alone return, the PA Department of Revenue requires the electronic return originator (ERO) to complete and retain PA-8453-NRC and supporting documents for three years after the due date of the return or the date the return was filed electronically, whichever date is later. The ERO must make the documents available to the PA Department of Revenue upon request. Do not mail PA-8453-NRC and attachments to the PA Department of Revenue unless requested.

LINE INSTRUCTIONS

The ERO must:

- Enter the calendar years where appropriate and the entity's FEIN;
- Enter the entity's name and complete address including ZIP code; and
- Enter the S corporation's or limited liability company's Revenue ID. Partnerships do not have a Revenue ID.

SECTION I

TAX RETURN INFORMATION

The ERO must complete Section I using the amounts from the entity's 2020 tax return. Zeros may be entered when appropriate.

SECTION II

DECLARATION AND SIGNATURE AUTHORIZATION OF GENERAL PARTNER, LIMITED LIABILITY COMPANY MEMBER, S CORPORATION OFFICER, AUTHORIZED PARTNER OR REPRESENTATIVE

The general partner, limited liability company member, S corporation officer, authorized partner or representative must:

- Verify the accuracy of the entity's prepared tax return;
- Check the box in Section II to authorize the PA Department of Revenue to initiate electronic funds withdrawal, authorize the ERO to electronically file the entity's tax return and consent to the ERO receiving acknowledgment of receipt of transmission;



IMPORTANT: The federal Office of Foreign Assets Control has imposed additional reporting requirements on all electronic banking transactions that directly involve a financial institution outside of the territorial jurisdiction of the U.S. These transactions are called international ACH transactions (IAT). Presently, the PA Department of Revenue does not support IAT ACH debit transactions. Taxpayers who instruct the department to process electronic banking transactions on their behalf are certifying that the transactions do not directly involve a financial institution outside of the territorial jurisdiction of the U.S. at any point in the process.

- Sign, date and include the Social Security number of the authorized signature along with complete address and ZIP code;
- Keep a copy of the entity's tax return; and
- Return the completed PA-8453-NRC to the ERO by hand delivery, U.S. mail, private delivery service or fax.



NOTE: The ERO must receive the completed and signed PA-8453-NRC from the general partner, limited liability company member, S corporation officer, authorized partner or representative before the electronic return is transmitted or released for transmission.

SECTION III

DECLARATION OF ELECTRONIC RETURN ORIGINATOR AND PAID PREPARER

The PA Department of Revenue requires the ERO to sign PA-8453-P and keep it and the supporting documents for three years from the return due date or the date the return was filed electronically, whichever is later.

The ERO must:

- Sign and enter the date, check box if also the paid preparer, check box if self-employed and enter ERO's PTIN;
- Enter the ERO's firm name (not the name of the individual preparing the report);
- Provide the general partner, limited liability company member, S corporation officer, authorized partner or representative with a copy of the signed PA-8453-NRC upon request;
- Provide the general partner, limited liability company member, S corporation officer, authorized partner or

representative with a corrected copy of PA-8453-NRC if changes are made to the return; and

- If the preparer is also the ERO, do not complete the preparer section; instead check the box labeled “Check if also paid preparer”.

If the preparer is not the ERO then the preparer must:

- Sign and enter the date, check box if self-employed and enter preparer’s PTIN; and
- Enter the paid preparer’s firm name and phone number.