

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

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

2020

1 A-0-75	(DK) 12-20								
For calendar	year 2020 or tax year beginning	, 2020, ending	, 20	F	ederal Employer I	dentification Number (FEIN)			
Name of Entir	ty								
Entity Addres	s	City		State	ZIP Code	Revenue ID			
SECTIO	RETURN INFORMATION (E	nter whole dollars of	only.)						
1. Total PA Ta	axable Income (PA-40 NRC, Line 6. Do Not Include Lo	osses)			1.				
2. Total PA Ta	ax Withheld and Submitted for Qualifying Electing Nor	nresident Individual Owner	s ( PA-40 NRC Line	8)	2.				
3. Total Other	r Credits (PA-40 NRC Line 9)				3.				
4. Total PA Credits (PA-40 NRC Line 10)									
5. Total PA Ta	ax Due on PA Taxable Income to the Nonresident Indi	viduals Included on the PA	40 NRC (Line 11 P/	A-40 NRC)	5.				
SECTIO	DECLARATION OF GENERA OFFICER, AUTHORIZED PAI				NY MEMBER, S CORPORATION opy of the entity's return.)				
requirements international A not directly in can revoke ir notification m If I file a balar withholding lia return will be Under penalti the informatic entity's 2020 to my ERO at	answer inquiries and resolve issues related to my p on all electronic banking transactions that directly in ACH transactions (IAT). I understand that presently the volve a financial institution outside of the territorial junitiation of electronic funds withdrawal by notifying thoust be made by email to ra-achrevok@pa.gov or fax ince-due return, I understand that if the PA Department ability and all applicable interest and penalties. If I have rejected. If any return is rejected or if any other delay its of perjury, I declare I am a general partner, limited I on I have given my electronic return originator (ERO) a Nonresident Consolidated Income Tax Return (PA-40 and/or transmitter sending the entity's return and accontiment of Revenue. I also consent to the PA Departrement.	avolve a financial institution of PA Department of Reventing in Films of Reventing in Films occurs, I understational in Films occurs, I understational in Italians occurs, I understational in Films occurs, I understational	n outside of the terriue does not support y point in the processenue no later than twelve full and timely petate tax return and that I will remain S corporation officer, imounts in Part I aboknowledge and belie tatements to the Inte	torial jurisc IAT ACH do s. Under the vo business ayment of here is an a liable for al authorized we agree w f, the entity rnal Reven	diction of the U.S. ebit transactions. In the terms of this aus days prior to the my withholding lia error on my federall applicable penall partner or represent the amounts or is return is true, oue Service (IRS) a	These transactions are called certify that the transactions do athorization, I understand that I de debit date. I understand that billity, I will remain liable for the all return, I understand my state ties and interest.  The entative of the above entity and in the corresponding lines of the correct and complete. I consent and subsequently by the IRS to			
transmission	and an indication of whether or not the entity's return  Authorized Signature	is accepted and, if rejecte	d, the reason(s) for t	he rejectior	٦.	Social Security Number			
HERE 🔽	Address		City		State	ZIP Code			
	7,641,555				Otato	2.11 0000			
SECTIO	N III DECLARATION OF ELECTR	RONIC RETURN OR	GINATOR (ER	) AND I	PAID PREPAR	RER			
signature of a Department of forms and inf and Pub. 416 If I am also th	ave reviewed the above-named entity's return and the ageneral partner, limited liability company member, S of Revenue, and I have provided the general partner, formation to be filed with the PA Department of Rever 33, Modernized e-File (MeF) Information for Authorized the preparer, under penalties of perjury I declare I have dge they are true, correct and complete. I understand	corporation officer, author limited liability company r nue. I have also followed a IRS e-file Providers of Fo e examined the above-nam	ized partner or repre- nember, S corporationall other requirements forms 1065/1120S and the dentity's return and	sentative or on officer, a s in IRS Pu d requirement d accompa	n this form before authorized partner ub. 3112, IRS e-file ents specified by the nying schedules a	submitting the return to the PA or representative a copy of all e Application and Participation, he PA Department of Revenue. and statements, and to the best			
ERO'S USE ONLY	ERO's Signature	Date	Check paid pr		Check if self-employe	ERO's PTIN			
	Firm's Name (or yours if self-employed)		FEIN						
	Address	City	City State		ZIP Code	Phone Number			
	ies of perjury, I declare that I have examined the abov , correct and complete.	e entity's return and accor	npanying schedules	and statem	nents, and to the b	est of my knowledge and belief			
PAID PAID	Preparer's Signature		Date		Check if self-employe	Preparer's PTIN			
PREPARER'S	Firm's Name (or yours if self-employed)				<u> </u>	FEIN			
USE ONLY	Address	City		State	ZIP Code	Phone Number			



# 2020

# **Instructions for PA-8453-NRC**

Nonresident Consolidated Income Tax Return (PA-40 NRC)

Tax Declaration for a State E-File Return

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### **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

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- 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".

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# 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.

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