

Who Should Not File Form 8888

You should not file Form 8888 if any of the following apply:

- You file electronically. Instead, you can request direct deposit on **Form 8453**, U.S. Individual Income Tax Declaration for Electronic Filing (or on Form 8453-OL or 8453-NR).
- You file Form 1040PC. You can elect direct deposit as part of your Form 1040PC tax return.
- You file a tax return other than Form 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ. Only individuals filing one of these forms can use Form 8888.
- You are filing a tax return for a prior year. Form 8888 can only be used for current year (1995) returns.
- You are filing a return for a taxpayer who died, or filing a joint return as a surviving spouse.

What Happens if There Is a Problem With My Direct Deposit Request?

If we are unable to honor your request for a direct deposit, we will send you a check instead. Some reasons for not honoring a request include:

- The name(s) on your tax return does not match the name(s) on the account. See the instructions for line 5.
- You have requested that the IRS figure your tax for you instead of figuring it yourself.
- The refund amount you claimed differs from the refund to which you are entitled by more than \$50.
- The financial institution rejects the direct deposit because of an incorrect DAN.
- You enter an incorrect RTN or DAN, or do not check the correct box for line 4 or 5.
- You asked to have your refund directly deposited into a foreign bank or a foreign branch of a U.S. bank. The IRS can only make direct deposits to accounts in U.S. financial institutions located in the United States.

Checking on Your Refund

Automated refund information is available on Tele-Tax. See your instruction booklet for Form 1040, 1040A, or 1040EZ for the telephone number to use. You can also contact your financial institution to find out if the direct deposit has been received.

Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. 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. If you want your refund directly deposited, you must give us the information requested.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Learning about the law or the form**, 3 min.; **Preparing the form**, 8 min.; and **Copying, assembling, and sending the form to the IRS**, 10 min.

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. See the instructions for the tax return with which this form is filed.

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