

Note: The draft you are looking for begins on the next page.

Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms**. We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at IRS.gov/DraftForms and remain there after the final release is posted at IRS.gov/LatestForms. Also see IRS.gov/Forms.

Most forms and publications have a page on IRS.gov: IRS.gov/Form1040 for Form 1040; IRS.gov/Pub501 for Pub. 501; IRS.gov/W4 for Form W-4; and IRS.gov/ScheduleA for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at IRS.gov/FormsComments. Include "NTF" followed by the form or pub number (for example, "NTF1040", "NTFW4", "NTF501", etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each "NTF" message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click here.

Form **8050**(Rev. December 2025)

Department of the Treasury Internal Revenue Service

Direct Deposit of Tax Exempt or Government Entity Tax Refund

Attach to Form 990-PF, 990-T, 1120-POL, or 4720. Go to www.irs.gov/Form8050 for the latest information.

OMB No. 1545-0047

| Nam | e of filer (as shown on tax return) | | EIN or SSN |
|-----|--|---|--|
| | | | Phone number (optional) |
| 1. | Routing number (must be nine digits). The first two digits must be between 01 and 12 or 21 through 32. | b | ype of account (one box must e checked): Checking Savings |
| 2. | Account number (include hyphens but omit spaces and special symbols): | | |

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form 8050 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form8050.

Purpose of Form

File Form 8050 to request that the IRS deposit a tax refund (including a refund of \$1 million or more) directly into an account at any U.S. bank or other financial institution (such as a mutual fund or brokerage firm) that accepts direct deposits.

The benefits of a direct deposit include a faster refund, the added security of a paperless payment, and the savings of tax dollars associated with the reduced processing costs.

Who May File

Only a filer requesting a direct deposit refund with its original Form 990-PF, 990-T, 1120-POL, or 4720 may file Form 8050.

The filer is not eligible to request a direct deposit if:

- The receiving financial institution is a foreign bank or a foreign branch of a U.S. bank, or
- The filer has applied for an employer identification number but is filing its tax return before receiving one.

How To File

Attach Form 8050 to the filer's Form 990-PF, 990-T, 1120-POL, or 4720.

Specific Instructions

Line 1. Enter the financial institution's routing number and verify that the institution will accept a direct deposit. See the sample check below for an example of where the routing number may be shown.

For accounts payable through a financial institution other than the one at which the account is located, check with your financial institution for the correct routing number. **Do not** use a deposit slip to verify the routing number.

Line 2. Enter the filer's account number. Enter the number from left to right and leave any unused boxes blank. See the sample check below for an example of where the account number may be shown.

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 provide this information. 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

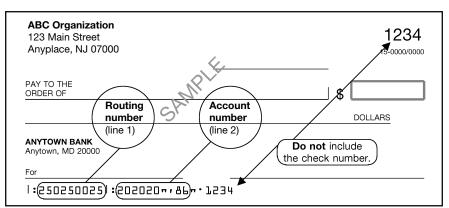
the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103. The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for tax-exempt filers is approved under OMB control number 1545-0047 and is included in the estimates shown in the instructions for their return.

Comments and suggestions. We welcome your comments about this publication and suggestions for future editions.

You can send us comments through www.irs.gov/FormComments. Or, you can write to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224.

Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments and suggestions as we revise our tax forms, instructions, and publications. Don't send tax questions, tax returns, or payments to the address above.

Sample Check



Note: The routing and account numbers may be in different places on the filer's check.