There are three in-scope situations which require Form 8453:

1. Power of Attorney,
2. Noncustodial parent claiming a child as a dependent, and
3. Consolidated gains and losses.

All other conditions which require this form are out of scope, specifically: 1098-C Contribution of Motor Vehicles and 8283 Noncash Charitable Contributions.

Two copies of Form 8453 plus attachments are required:

1. Mailed by ERO to IRS Austin within three days of acceptance of the return,
2. Included by preparer in the taxpayer’s file

[EROs should contact their TC for envelopes and mailing labels.]

References:

 Pub 4012-page K-22

The following table gives information for each in-scope situation:

* Situation
* What to do in TSO
* What to attach – What needs to be attached to the 8453s
* References – Where to look for more information
* Comments

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| --- | --- | --- | --- | --- |
| **Situation** | **What to do in TSO** | **What to attach** | **References** | **Comments** |
| Power of Attorney | Electronically attach a PDF of the POA to the tax return prior to creating the e-file | Form 2848 and/or POA that states the agent is authorized to sign the return. If not using IRS Form 2848, the POA must include certain information. See Pub 947 page 8.  | Pub 4012: K-23Pub 17Pub 947Form 2848 Inst. | Encourage taxpayer’s representative to have taxpayer sign the return; avoid the use of POA if possible |
| Noncustodial parent claiming a child as a dependent[Dependent code 2] | On dependent screen indicate “Divorced/Separated” in months in home | Form 8332 or certain pages from a divorce or separation agreement that went into effect after 1984 and before 2009 | Pub 4012:C-8 [Table 3]Pub 17 | Claim of dependent by noncustodial parent may be denied without proper documentation  |
| \* Consolidated gains and losses | See process for consolidating Capital gains in separate Special Topics Document ST16-12 or Pub 4012 Pg . D-38 | Brokerage statement(s) and appropriate 8949(s) | Pub 4012: D388949 Instructions | See Special Handling Document ST16-12 for details on how to consolidate Capital Gains.  |

\*Note: Do not submit an 8453 or copies of brokerage statements or 8949 if gains or losses are Type A or D (reported to the IRS) and consolidated on the Capital Gains Worksheet.

**Revised Tax-Aide policy on mailing Form 8453**

1. Tax-Aide volunteers may elect to NOT send Form 8453 to Austin. Instead, preparers must tell taxpayer to retain the records and advise them which pages to submit if the IRS has questions.
2. Sites with scanning capability should continue to attach pdfs of the required pages to the return before e-filing.
3. Paper returns should have all documents included.
4. **Do not** send any documents to the local SPEC Relationship Manager