

ST15-10 Form 8453 Instructions

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.

Three copies of Form 8453 plus attachments are required:

1. Mailed by ERO to IRS Austin within three days of acceptance of the return,
2. Mailed by ERO to IRS Newark prior to or at the end of the season, and
3. Included by preparer in the taxpayer's file

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

References:

Pub 4012-page K-21

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

- Situation
- What to do in TaxWise – what to do to get form 8453 added to the tree
- What to attach – What needs to be attached to the 8453s
- References – Where to look for more information
- Comments

<u>Situation</u>	<u>What to do in TaxWise</u>	<u>What to attach</u>	<u>References</u>	<u>Comments</u>
Power of Attorney	Add Form 2848 Check the box at the top "using this form" Complete the form as required. -See Pub 4012 Pg. K-23 and Form 2848 Inst. See special topics document "Power of Attourney"	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. Recommend completing form 2848 and sending it with the POA.	Pub 4012: K-23 Pub 17 Pub 947 Form 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]	Main Info, Noncustodial Parent section, check the appropriate box located above State information.	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	Sch D Pg1 check "Check here if you want to attach a substitute list to Form 8453" See process for consolidating Capital gains in separate Special Topics Document ST15-12 or Pub 4012 Pg . D-18	Brokerage statement(s) and appropriate 8949(s)	Pub 4012: D18 8949 Instructions	See Special Handling Document ST15-12 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.