

# ST14-10 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.]

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	Form 2848 or POA that states the agent is authorized to sign the return	Pub 4012: K-9 Pub 17: 9,13	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 17:28-29	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" Enter M in the Adjustment column. Multiple codes allowed. Enter multiple codes in alphabetical order with no spaces or commas.	Brokerage statement(s) and appropriate 8949(s)	Pub 4012: D17 8949 Instructions: 2,3	Use separate line on Cap Gn Wkt for each combination of: a) Term (Long / Short); b) Type (A / B / C/D/E/F); and c) Brokerage Use Code M in the Adjustment column.

\*Note: Do not submit an 8453 or copies of brokerage statements or 8949 if gains or losses are reported on Sch D lines 1a or 8a. See 1040 Sch D Instructions.