

## General Instructions

### Future Developments

For the latest information about developments related to Form 8453 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form8453](http://www.irs.gov/Form8453).

### Purpose of Form

Use Form 8453 to send any required paper forms or supporting documentation listed next to the checkboxes on Form 8453 (don't send Forms W-2, W-2G, nor 1099-R).

**CAUTION** **!** *Don't attach any form or document that isn't shown on Form 8453 next to the checkboxes. If you are required to mail in any documentation not listed on Form 8453, you can't file the tax return electronically.*

**Note:** Don't mail a copy of an electronically filed Form 1040, 1040NR, 1040-PR, or 1040-SS to the Internal Revenue Service (IRS).

### When and Where To File

If you are an ERO, you must mail Form 8453 to the IRS within 3 business days after receiving acknowledgement that the IRS has accepted the electronically filed tax return.

If you are filing your tax return using an online provider, mail Form 8453 to the IRS within 3 business days after you have received acknowledgement from your intermediate service provider and/or transmitter that the IRS has accepted your electronically filed tax return. If you don't receive an acknowledgement, you must contact your intermediate service provider and/or transmitter.

Mail Form 8453 to:

Internal Revenue Service  
Attn: Shipping and Receiving, 0254  
Receipt and Control Branch  
Austin, TX 73344-0254

### Specific Instructions

**Name and address.** Print or type the information in the spaces provided. If using a foreign address, don't abbreviate the country name.

**P.O. box.** Enter the box number only if the post office doesn't deliver mail to the home address.

**Note:** The address must match the address shown on the electronically filed tax return.

**Social security number (SSN).** Be sure to enter the taxpayer's SSN in the space provided on Form 8453. If a joint tax return, list the SSNs in the same order as the first names.

### Payments

Don't attach a payment to Form 8453. Instead, mail it by April 15, 2019 (April 17, 2019 if you live in Maine or Massachusetts), with Form 1040-V to the IRS at the applicable address shown on that form. If a Form 1040-V isn't available, see the instructions for your tax return for other ways to get forms or you can go to [IRS.gov](http://IRS.gov).

**Form 2848.** An electronically transmitted return signed by an agent must have a power of attorney attached to Form 8453 that specifically authorizes the agent to sign the return.

**Divorce decree or separation agreement.** If the divorce decree or separation agreement went into effect after 1984 and before 2009, the noncustodial parent can attach certain pages from the decree or agreement instead of Form 8332. To be able to do this, the decree or agreement must state all three of the following.

1. The noncustodial parent can claim the child as a dependent without regard to any condition (such as payment of support).
2. The other parent will not claim the child as a dependent.
3. The years for which the claim is released.

The noncustodial parent must attach all of the following pages from the decree or agreement.

- Cover page (include the other parent's SSN on that page).
- The pages that include all of the information identified in (1) through (3) above.
- Signature page with the other parent's signature and date of agreement.

**Note:** The noncustodial parent must attach the required information even if it was filed with a return in an earlier year.