

General Instructions

Purpose of Form

Use Form 8453 to send any required paper forms or supporting documentation listed next to the checkboxes on Form 8453 (do not send Forms W-2, W-2G, or 1099-R).



Do not attach any form or document that is not shown on Form 8453 next to the checkboxes. If you are required to mail in any documentation not listed on Form 8453, you cannot file the tax return electronically.

Note. Do not mail a copy of an electronically filed Form 1040, 1040A, 1040EZ, 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 do not 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

Line Instructions

Declaration control number (DCN). The DCN is a 14-digit number assigned to each tax return. It should be included in your acknowledgement message. Clearly print or type the DCN in the top left corner of each Form 8453 after the IRS has acknowledged receipt of the electronic tax return. The first two digits are the file identification number and are always "00." The next six digits are the

electronic filer identification number (EFIN). The next five digits are the batch number and the serial number. The last digit is the year digit (for returns filed in 2009, the year digit is "9").

Example. The EFIN is 509325. The batch and serial numbers are 00056. The DCN is 00-509325-00056-9.

Name and address. If a peel-off name and address label was received from the IRS, put the label in the name area. Cross out any incorrect information and print the correct information. Add any missing items, such as an apartment number. If a label was not received, print or type the information in the spaces provided.

P.O. box. Enter the box number only if the post office does not 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

Do not attach a payment to Form 8453. Instead, mail it by April 15, 2009, with Form 1040-V to the IRS at the applicable address shown on that form. If a Form 1040-V is not available, see the instructions for your tax return for other ways to get forms or you can go to the IRS website at www.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.

Post-1984 decree or agreement. If the divorce decree or separation agreement went into effect after 1984, 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.

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 give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

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 average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.