When to Use Form 8453,
U.S. Individual Income Tax Transmittal for an IRS e-file Return

Form 8453 is used to send any required paper forms or supporting documentation for a return that has been e-filed. It is not used to send **Forms W-2**, **1099-R**, etc. **Form 8453** is not available in TaxSlayer. It must be downloaded and printed from the IRS website.

Among others, **Form 8453** is used to report or send this information*:

- Capital gains where basis was not reported to the IRS and only the sum of the transactions was entered in TaxSlayer (rather than every transaction where basis was not reported). Include a copy of the brokerage statement with no box on the form or include **Form 8949** *Sales and Other Dispositions of Capital Assets*. (See Reporting Capital Gains With Basis Not Reported to the IRS (1099-B) for more information.)

- **Form 8332** *Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent* - The custodial parent gives **Form 8332** to the non-custodial parent for the year(s) they allow the non-custodial parent to claim the exemption for the dependent. (Although taxpayers can't claim a deduction for exemptions beginning in 2018, eligibility to claim an exemption for a child remains important for determining who may claim the Child Tax Credit, the Additional Child Tax Credit, and the Credit for Other Dependents, as well as other tax benefits.) The non-custodial parent must submit **Form 8332** or a similar statement for each year they claim the exemption for the dependent. See "**Divorced or Separated Parents: When Can the Noncustodial Parent Claim a Child as a Dependent**."

The top of **Form 8453** is completed using the taxpayer information from the e-filed return. If applicable, the appropriate checkbox is ticked to indicate what is being sent.

The taxpayer must mail **Form 8453** and any required statements or documents within three (3) days of the return being e-filed and accepted by the IRS. Instruct the taxpayer to use this address:

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

*These are just common situations encountered in the VITA program, not a complete list of documents that might be mailed with **Form 8453**.