

**U.S. Individual Income Tax Transmittal for an IRS e-file Return**

For the year January 1–December 31, 2013

▶ See instructions on back.

▶ Information about Form 8453 and its instructions is available at [www.irs.gov/form8453](http://www.irs.gov/form8453).

**2013**

Please print or type.

<b>P R I N T  C L E A R L Y</b>	Your first name and initial		Last name		Your social security number	
	If a joint return, spouse's first name and initial		Last name		Spouse's social security number	
	Home address (number and street). If you have a P.O. box, see instructions.				Apt. no.	
	City, town or post office, state, and ZIP code (If a foreign address, also complete spaces below.)					
	Foreign country name		Foreign province/state/county		Foreign postal code	

▲ **Important!** ▲  
 You **must** enter your SSN(s) above.

**FILE THIS FORM ONLY IF YOU ARE ATTACHING ONE OR MORE OF THE FOLLOWING FORMS OR SUPPORTING DOCUMENTS.**

**Check the applicable box(es) to identify the attachments.**

- Form 1098-C, Contributions of Motor Vehicles, Boats, and Airplanes (or equivalent contemporaneous written acknowledgement)
- Form 2848, Power of Attorney and Declaration of Representative (or POA that states the agent is granted authority to sign the return)
- Form 3115, Application for Change in Accounting Method
- Form 3468 - attach a copy of the first page of NPS Form 10-168, Historic Preservation Certification Application (Part 2—Description of Rehabilitation), with an indication that it was received by the Department of the Interior or the State Historic Preservation Officer, together with proof that the building is a certified historic structure (or that such status has been requested)
- Form 4136 - attach the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller or a certificate from the provider identifying the product as renewable diesel and, if applicable, a statement from the reseller
- Form 5713, International Boycott Report
- Form 8283, Noncash Charitable Contributions, Section A, (if any statement or qualified appraisal is required) or Section B, Donated Property, and any related attachments (including any qualified appraisal or partnership Form 8283)
- Form 8332, Release / Revocation of Release of Claim to Exemption for Child by Custodial Parent (or certain pages from a divorce decree or separation agreement, that went into effect after 1984 and before 2009) (see instructions)
- Form 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities
- Form 8864 - attach the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller or a certificate from the provider identifying the product as renewable diesel and, if applicable, a statement from the reseller
- Form 8885, Health Coverage Tax Credit, and all required attachments
- Form 8949, Sales and Other Dispositions of Capital Assets, (or a statement with the same information), if you elect not to report your transactions electronically on Form 8949

**DO NOT SIGN THIS FORM.**

## 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).

### What's New

#### Use Form 4684 for Ponzi-type investment schemes.

For 2013, do not file Form 8453 to report losses from Ponzi-type investment schemes. Instead, complete the new Section C of Form 4684 to claim a theft loss deduction due to a Ponzi-type investment scheme as provided in Revenue Procedure 2009-20, as modified by Revenue Procedure 2011-58. Section C of Form 4684 replaces Appendix A in Revenue Procedure 2009-20. You do not need to complete Appendix A.

### 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

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

**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, 2014, 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 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.