**Revised Tax-Aide policy on mailing Form 8453 from Page K-6 of the NTTC Revised 4012.**

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**DO NOT** mail Form 8453 or any taxpayer documents anywhere.

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Capital gain or loss details (e.g. brokerage statements and forms 8949(s)), Forms 8332 and

powers of attorney can be scanned and attached as PDFs before e-filing if the

site has scanning capability.

To attach a PDF see Schedule D Capital Gains screen in TaxSlayer. All

attachments are made on that screen.

If not scanned and attached or mailed with the paper return, point out the forms to the taxpayers so they will

know what to send if the IRS requests the additional documentation.

Paper returns should have all documents included and are to be mailed by the

taxpayer. The documents the taxpayer may need to send are show in the table below.

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Do not send any documents to the local SPEC Relationship Manager

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**If your site has the capability to scan attachments or you are paper filing, use the process below.**

There are three in-scope situations which require documents be attached or mailed with the tax return.

1. Power of Attorney,
2. Noncustodial parent claiming a child as a dependent, and
3. Consolidated gains and losses.

References:

Pub 4012 NTTC Modified Version

The following table gives information for each in-scope situation:

* Situation
* What to do in TSO
* What to attach –
* References – Where to look for more information
* What TP should be told to send if requested by the IRS
* Comments

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| **Situation** | **What to do in TSO** | **What to attach** | **References** | **What TP may need to send if requested** | **Comments** |
| Power of Attorney | Electronically attach a PDF of the POA to the tax return prior to creating the e-file | Form 2848 and/or POA that states the agent is authorized to sign the return. If not using IRS Form 2848, the POA must include certain information. See Pub 947 page 8. | Pub 4012: K-11 & K-11.1  Pub 17  Pub 947  Form 2848 Inst. | A copy of the POA | 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 | On dependent screen indicate “Divorced/Separated” in months in home | Form 8332 or certain pages from a divorce or separation agreement that went into effect after 1984 and before 2009 | Pub 4012:  C-6 [Table 3] and notes  Pub 17 | Form 8332 or pages from divorce or separation agreement | Claim of dependent by noncustodial parent may be denied without proper documentation |
| Consolidated gains and losses | See process for consolidating Capital gains in Pub 4012 Modified by NTTC Pg . D-23 | Brokerage statement(s) and appropriate 8949(s) | Pub 4012: D23  Pub 8949  Instructions | Brokerage Statements and appropriate 8949s from the tax return | Do not attach or mail copies of brokerage statements or 8949s if gains or losses are Type A or D (reported to the IRS) and consolidated in TSO. |