

Volunteer e-file Document Requirements SPEC – San Jose Territory

I. Sending Forms 8453 to the Austin Submission Processing Center

After the taxpayers electronic return has been accepted for e-file the Form 8453 (U.S. Individual Income Tax Declaration for Electronic Filing) must be sent to the Austin Submission Processing Center within three business days to the following address:

**Austin Submission Processing Center
Internal Revenue Service
Attn: Shipping & Receiving
Receipt and Control Branch
P.O. Box 1231
Austin, TX 78767-1231**

Most VITA/TCE sites will mail a batch of 8453's on a weekly basis rather than the three-day time frame.

We can furnish you FREE, pre-addressed, postage-paid envelopes to mail in the Forms 8453 to Austin. Please contact Josie Martinez at (408) 817-6835 or e-mail her at josie.g.martinez@irs.gov if you would like envelopes sent to your site.

What to attach to Form 8453 that you send to the Austin Service Center:

- Documents with required signatures. If applicable, staple to the back of the Form 8453 the following:
 - Form 2120, Multiple Support Declaration
 - Physicians Statement to support any entry on Schedule R , Part II
 - Proof of blindness certification form a physician or a registered optometrist
 - Form 8283, Non-Cash Charitable Contributions (appraisal Summary)
 - From 8332, Release of Claim to Exemption for of Divorced or Separated Parents
 - Form 2848, Power of Attorney & Declaration of Representatives or any other general power of attorney.
- Other information documents that are not covered above, or any other documents voluntarily submitted by the taxpayer as supportive material.

Reminder: Copy B of Form W-2, W-2G and 1099R is no longer sent to the service center. The volunteer site is responsible for retaining these copies along with the signed copy of Form 8453.

II. Form 8453 Recordkeeping Requirements:

What you give the Taxpayer:

1. Copy of the transmitted returns
2. Copy of form 8453
3. Form 9325, *Acknowledgement and General Information for Taxpayers Who File Returns Electronically*. This form is not required, but may be used.

What the Volunteer Site will keep:

1. Copy of the signed Form 8453 with original signatures and attachments, including copies of Forms W-2, 1099-R, etc.
2. Acknowledgement files from the IRS.
3. Signature Authorization Documents, if used.
4. Copies of the tax return on disk, with the EFIN and Site Name labeled on the disk(s).

III. Storing the Forms 8453 – San Jose Territory

After the Filing Season, for those volunteer sites in the San Jose Territory of the Stakeholder Partnerships, Education and Communication (SPEC) business unit, please send the Forms 8453 [with the attachments, acknowledgement files and disk(s)] to the following address:

**Internal Revenue Service
W & I SPEC; Attn: Josie Martinez
55 South Market Street, MS-6600
San Jose, California 95113**

Some volunteer sites may want to maintain their site's records until the end of the calendar year. If you wish to store the Forms 8453 that your site generated rather than send them to the San Jose SPEC Territory Office, please contact Stella Lee, SPEC Territory Manager, at (408) 817-6554.

If you have questions regarding these procedures, please contact Josie Martinez at (408) 817-6835.