



## Confirming Identity and SSN or ITIN

***The Tax Help program must confirm the identity of the taxpayer and spouse to avoid the potential for identity theft or tax fraud.*** If an unknown taxpayer or spouse cannot substantiate their identity, or if the volunteer is uncomfortable accepting the items presented as proof of identity, the taxpayer and/or spouse should be advised to return with an acceptable form of identification.

**Valid documents we will accept as proof of identity** (must be presented for primary and secondary taxpayers):

- Driver's license
- Employer identification card with photo
- School identification card with photo
- State identification card
- Department of Criminal Justice-issued identification card with photo
- Military identification with photo
- Voter identification with photo (many foreign countries issue this)
- Visa
- Passport
- National identification card with photo

**Documents we will accept as proof of SSN/ITIN** (must be presented for EVERY person on the return):

- Original or copy of Social Security card
- Letter from the Social Security Administration with the full SSN
- Form SSA-1099
- Medicare card that includes the letter "A" after the SSN
- Death certificate (if filing for a deceased person)
- Original or copy of IRS-issued ITIN card or letter
- IRS transcripts showing the full SSN/ITIN of the taxpayer
- IRS correspondence showing the full name and full SSN/ITIN of the taxpayer (unless the correspondence is notification of a name and SSN/ITIN mismatch)
- *If the taxpayer and/or spouse does not present documentation of SSN/ITIN, we will prepare their return if they electronically filed with our tax centers in January 2017 or later (for tax year 2016, 2017, or 2018) AND a manager can verify that their return was accepted by the IRS.*
- *Exception: If the client has an ITIN that has expired AND no longer has the ITIN in their possession, we will not require the client to present the ITIN card/letter. In these cases, a client will only need to present the ITIN number and the exactly spelling of their name as shown on the ITIN card/letter. We make this exception because the IRS will not issue the client another copy of an expired ITIN and the ITIN renewal process requires substantiating one's identify. Refer to the "Special Situations document" to learn how to confirm name and ITIN with the IRS.*

**Preparing returns for clients not present at the site**

- We will **not** prepare a return for someone who is not physically present at the site (Example: Mother requests we prepare her daughter's tax return and shows us her daughter's photo identification and Social Security card; *we will not prepare this return until the daughter comes in*). Two exceptions include when a spouse presents a signed and current spousal consent form (for a spouse physically incapacitated or out of the country) or valid Form 2848 Power of Attorney for the spouse not present. In most other cases, the taxpayer(s) must be present at every step of the tax preparation process.

**Presence and participation of both spouses**

- Both spouses must be present to file an electronic return (unless a valid Power of Attorney form is presented). If only one spouse is present but has a signed spousal consent form, we will release a paper copy of the return to mail in to the IRS.

Adapted from IRS Publication 4299, Privacy, Confidentiality, and Civil Rights - A Public Trust (pages 5-6)