



Confirming the Identity and SSN or ITIN of Community Tax Center Clients

The Community Tax Centers 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
- 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
- Original or copy of IRS-issued ITIN card or letter
- ⊗ *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 2015, 2016, or 2017) AND a manager can verify that their return was accepted by the IRS.*
- ⊗ *IRS transcripts cannot be accepted as proof of SSN/ITIN.*

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.