

## Drop-Off Policy: Presence Of Spouses Filing MFJ During Intake, Review and Pick-Up

DROP-OFF STAGE	POLICY
<p><b>IN PERSON INTAKE</b> at <b>tax program</b> sites and <b>remote outreach</b> sites</p>	<p>Both spouses <u>must</u> be present unless they are eligible to use the Spousal Consent to Prepare form (for extended illness, incarceration or out of the country)</p> <p>If both spouses are not present and no spousal consent applies, do not proceed with Intake. Refer the client to virtual Drop-Off intake.</p>
<p><b>VIRTUAL INTAKE</b></p>	<p>Both spouses <u>must</u> upload IDs, selfies and SS proof through the Hub. Both spouses must participate in the Intake interview.</p>
<p><b>IN PERSON REVIEW after preparation and QR</b> For returns that are <b>e-file or paper</b></p>	<p>Both spouses <u>must</u> be present, unless there is a signed Spousal Consent (for extended illness, incarceration or out of the country).</p> <p>If both spouses are not able to be present, refer the clients for a virtual review call.</p>
<p><b>VIRTUAL REVIEW after preparation and QR</b> For returns that are <b>e-file or paper</b></p>	<p>Both spouses <u>must</u> be present, unless there is a signed Spousal Consent (for extended illness, incarceration or out of the country)</p>
<p><b>IN PERSON SIGNATURE OR PICK-UP after in person or virtual review</b> For returns that are <b>efile or paper</b></p>	<p>For efile tax returns, both spouses <u>must</u> be present to provide a signature. If both spouses are not present, the tax return can be released to the taxpayer as a <b>Paper</b> return.</p> <p>For <u>paper returns</u>, only one spouse may be present. Confirm the review was conducted with both spouses.</p>
<p><b>VIRTUAL SIGNATURE OR PICK-UP after in person or virtual review</b> For returns that are <b>efile or paper</b></p>	<p>For efile returns, both spouses are sent an email or text to electronically sign their tax return.</p> <p>For paper returns, both spouses are sent an email or text to access and download their tax return.</p> <p>Taxpayers may share a single email address, as long as both spouses were present for the review.</p>