



Preparing Joint Returns for Married Couples

We must validate the identity of both spouses to prepare a Married Filing Jointly Return.

In order to **prepare** a joint tax return, we must see:

- Photo ID, SSN/ITIN, and a current selfie with photo ID for both spouses (virtual platform) *-or-*
- Photo ID, SSN/ITIN, and both spouses present at the tax site (in person) *-or-*

Note: If one spouse cannot come to the site because of illness or residing outside of the US, the taxpayer who is present needs to:

- Provide a photo ID and SSN/ITIN for both spouses *-and-*
- Verify their own identity through the virtual platform (uploading a current selfie with photo ID) or by being present at the tax site *-and-*
- Provide the spousal consent form signed by the absent spouse. The spousal consent must be physically signed and can be submitted in person or uploaded virtually. Tax returns with a spousal consent are prepared as Paper returns.

Note: In all cases, if the spouse is not required to be present (e.g. when a taxpayer has Power of Attorney or the absent spouse is in a combat zone), the taxpayer must still present an original photo ID and the SSN/ITIN for the absent spouse. The visual verification (e.g. selfie or the spouse being present in person) is waived. These returns must be prepared as Paper returns.



In order to **e-file** a joint tax return, we must have:

- Signed 8879 by both spouses in person *-or-*
- Signed 8879 by both spouses via two different email addresses *-or-*
- Signed 8879 by both spouses via one email address after we have talked to both spouses during the Quality Review phone call.

Note: If the taxpayers cannot manage any of the above options, we will not be able to e-file the return. We can still release a copy of the Paper return to either spouse.

