

## Policy & Guidance: Taxpayer or Dependent is Deceased

Scenario	What Documentation or Information is Required?	Guidance & Instruction
<p><b>The taxpayer is a surviving spouse filing a joint return (MFJ) with a deceased spouse.</b></p>	<p>Death Certificate or formal notification from an appropriate office (e.g., Dept of Defense).</p> <p>Photo ID and proof of SSN/ITIN are required for both spouses. (Death certificate displaying the full SSN of the deceased spouse will be accepted.)</p>	<p>These returns <i>may</i> be e-filed under certain circumstances.</p> <p>See <a href="#">Policy &amp; Preparation: MFJ with Deceased Spouse</a> and <a href="#">What Must Be a Paper Return?</a></p>
<p><b>A court-appointed personal representative (ie, executor or administrator of the estate) is filing for a deceased taxpayer, including for a married deceased taxpayer who will not file MFJ.</b></p>	<p>Court-appointed representative/ administrator certificate or similar. This could include living trust documentation where the person is listed as a trustee, when presented alongside a death certificate. A will (naming that person as the executor) is only acceptable when it has been validated and has a judge’s signature, which means it has been through probate court.</p> <p>Photo ID and proof of SSN/ITIN for the taxpayer. (Death certificate displaying the full SSN of the deceased taxpayer will be accepted.)</p> <p>Photo ID for the court-appointed representative.</p> <p>Note: FC will not prepare the tax return on behalf of someone other than the surviving spouse or the court-appointed representative. Exceptions to this policy can be made by Tax Help program leadership.</p>	<p>These returns <i>may</i> be e-filed under certain circumstances.</p> <p>Refer to <a href="#">Policy &amp; Preparation: Court Appointed Representative or Executor for Deceased Taxpayer</a> and <a href="#">What Must Be a Paper Return?</a></p>
<p><b>The taxpayer is claiming a dependent who is deceased and whose death occurred within the tax year being prepared.</b></p>	<p>Date of death. Death certificate is not required. Photo ID and proof of SSN/ITIN for primary taxpayer (and spouse if MFJ). Proof of SSN/ITIN for deceased dependent.</p>	<p>These returns <i>may</i> be e-filed under certain circumstances.</p> <p>Refer to <a href="#">Policy &amp; Preparation: Deceased Dependent</a> and <a href="#">What Must Be a Paper Return?</a>.</p>