

Policy & Guidance: When One Spouse is Not Present

Note: Some spouses who wish to file jointly but lack the required documentation or cannot be present at the Tax Centers may be referred to the Drop-Off virtual program: getyourrefund.org/fc-fc

	What Documentation or Information is Required to Prepare an MFJ Tax Return?	Guidance & Instruction
Spouse is incarcerated.	<p>The absent spouse must sign the Spousal Consent form giving the Tax Help Program authorization to prepare the tax return without both spouses being present. The on-site spouse must get the Spousal Consent form signed each tax season to have a tax return prepared. The form is updated annually.</p> <p>Photo ID and proof of SSN/ITIN are required for both spouses.</p>	<p>Important! Consent to prepare is not consent to E-file.</p> <p>The spousal consent form <u>does not</u> give the spouse the authorization to sign the return on the absent spouse’s behalf and it <u>does not</u> give the Tax Help Program authorization to e-file the return. If the spouse is not present at the site to sign Form 8879, the tax return must be Paper that is mailed to the IRS.</p> <p>See Policy & Preparation: Incarcerated Spouse.</p>
Spouse is out of the country for an extended period of time.	<p>The absent spouse must sign the Spousal Consent form giving the Tax Help Program authorization to prepare the tax return without both spouses being present. The on-site spouse must get the Spousal Consent form signed each tax season to have a tax return prepared. The form is updated annually.</p>	<p>Important! Consent to prepare is not consent to E-file.</p> <p>The spousal consent form <u>does not</u> give the spouse the authorization to sign the return on the absent spouse’s behalf and it <u>does not</u> give the Tax Help Program authorization to e-file the return. If the spouse is not present at the site to sign Form 8879, the tax</p>

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Spouse is hospitalized or chronically ill.	<p>The absent spouse must sign the Spousal Consent form giving the Tax Help Program authorization to prepare the tax return without both spouses being present. The on-site spouse must get the Spousal Consent form signed each tax season to have a tax return prepared. The form is updated annually.</p> <p>Photo ID and proof of SSN/ITIN are required for both spouses.</p>	<p>Important! Consent to prepare is not consent to E-file.</p> <p>The spousal consent form <u>does not</u> give the spouse the authorization to sign the return on the absent spouse’s behalf and it <u>does not</u> give the Tax Help Program authorization to e-file the return. If the spouse is not present at the site to sign Form 8879, the tax return must be Paper that is mailed to the IRS.</p>
Spouse is serving in a combat zone.	<p>The client must sign the Spouse Serving in a Combat Zone Attestation</p> <p>Photo ID and proof of SSN/ITIN are required for both spouses.</p>	<p>These returns can be e-filed.</p> <p>See Policy & Preparation: MFJ with Spouse Serving in Combat Zone.</p>
Spouse is alive but not present and the taxpayer has a signed Power of Attorney.	<p>The taxpayer must provide Form 2848 Power of Attorney and Declaration of Representative (or guardianship or another legal type of Power of Attorney).</p> <p>The Power of Attorney must authorize the spouse to conduct financial matters, such as preparing and signing tax returns for the tax year in question.</p>	<p>These returns <i>may</i> be e-filed under certain circumstances.</p> <p>See Policy & Preparation: Power of Attorney and What Must Be a Paper Return?</p>

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<p>Spouse was deceased during the tax year and the taxpayer will file jointly with the deceased spouse.</p>	<p>Death Certificate or formal notification from an appropriate office (eg, 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 Policy & Preparation: MFJ with Deceased Spouse and What Must Be a Paper Return?</p>
<p>Taxpayer is married but does not wish to file jointly.</p>	<p>The taxpayer may <u>not</u> file as Single.</p> <p>If the taxpayer lived with their spouse at any time during the tax year, <u>the Tax Program will not prepare a Married Filing Separately</u> tax return except in cases of abandonment or domestic abuse. To prepare an MFS tax return, the taxpayer must provide the spouse name and ideally their SSN/ITIN.</p> <p>If the taxpayer qualifies for Head of Household filing status, the Tax Program will prepare an HOH tax return for the taxpayer. Photo ID and proof of SSN/ITIN for the taxpayer are required, as well as proof of SSNs/ITINs for dependents.</p>	<p>See Policy & Background: Married Filing Separately (MFS) and What Must Be a Paper Return?</p>