

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. Ask your site manager to reach out to a Drop Off team member for the link to get started online.

	What Documentation or Information is Required to Prepare an MFJ Tax Return?	Guidance & Instruction
Spouse is incarcerated.	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>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.	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>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</p>

	What Documentation or Information is Required to Prepare an MFJ Tax Return?	Guidance & Instruction
		site to sign Form 8879 , the tax return must be Paper that is mailed to the IRS.
Spouse is hospitalized or chronically ill.	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.	Important! Consent to prepare is not consent to E-file. 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.
Spouse is serving in a combat zone.	The client must sign the Spouse Serving in a Combat Zone Attestation and present all required photo ID and SS/ITIN cards.	These returns can be e-filed. See “ Policy & Preparation: MFJ with Spouse Serving in Combat Zone. ”
Spouse is alive but not present and the taxpayer has a signed Power of Attorney.	The taxpayer must provide <u>Form 2848 Power of Attorney and Declaration of Representative</u> (or guardianship or another legal type of Power of Attorney). 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.	These returns <i>may</i> be e-filed under certain circumstances. See Policy & Preparation: Power of Attorney and What Must Be a Paper Return?

	What Documentation or Information is Required to Prepare an MFJ Tax Return?	Guidance & Instruction
<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). ID and proof of SSN (if not on death certificate) for deceased spouse. ID and proof of SSN for surviving spouse. Proof of SSNs for any dependents.</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.</p> <p>If the taxpayer qualifies for Head of Household filing status, the Tax Program will prepare an HOH tax return for the taxpayer. ID and proof of SSN for the taxpayer are required, as well as proof of SSNs for dependents.</p>	<p>See Policy & Background: Married Filing Separately (MFS) and What Must Be a Paper Return?</p>