

Policy & Preparation: MFJ with Spouse In A Combat Zone

If taxpayer spouses wish to file as Married Filing Jointly (MFJ) and one spouse is serving in a combat zone and thus unable to be present at the Tax Centers, Foundation Communities will assist the taxpayers.

If the on-site spouse has a valid Power of Attorney for the absent spouse, refer to [Policy & Preparation: Power of Attorney](#) for guidance.

In order to prepare a Married Filing Jointly (MFJ) tax return in which one spouse is absent and serving in a combat zone, the on-site spouse must:

- provide ID and proof of SSN for themselves and any dependents on the return, including for the absent spouse
- sign the Spouse Serving in a Combat Zone Attestation in [English](#) or [Spanish](#)

Take Note: Be sure to review the tax documents to determine if the return requires Military certification. Refer the return to the **Drop-Off Program** if any of the following are present:

- National Guard drill mileage
- Combat Pay (designated as Code Q in Box 12 of a W2 issued by the Defense Finance and Accounting Service (DFAS))
- An expense claimed for Uniforms (military)

How to Assist the Taxpayer

1. Confirm that the Spouse Serving in a Combat Zone Attestation has been signed by the in-person spouse.
2. Start a new return in TaxSlayer.
3. Prepare the return as usual.
4. To determine the Return Type, see below.

Can the Return be E-Filed?

► The tax return can be **e-filed** if **all** of these conditions are met:

- the on-site spouse has signed the Spouse Serving in a Combat Zone Attestation; **and**
- no other circumstance prevents e-filing.

If any of these conditions are not met, the return must be **Paper**.

► For e-filing, follow these steps:

- Leave a **Note** in TaxSlayer that the return was prepared for a spouse serving in a combat zone and will be e-filed.
- Ask the on-site spouse to sign **Form 8879** with their name and then for the absent spouse as follows: *(signature) for (spouse name)*
- Prepare one printed copy of the complete tax return for the client's records.
- Place a copy of the attestation, all IDs, and SSN proof in the Processing Envelope, as well as any **Form W-2s** included on the tax return.

► For a Paper return, follow these steps:

- Leave a **Note** in TaxSlayer that the return was prepared for a spouse serving in a combat zone and will be e-filed.
- Prepare two (2) printed copies of the complete tax return:
 - one copy that is ready to mail with all required tax documents attached (do not include the signed attestation); and
 - one copy for the client's records.
- Ask the on-site spouse to sign the tax return with their name and then for the absent spouse as follows: *(signature) for (spouse name)*
- Instruct the client to mail the packet to the IRS.
- Place a copy of the POA, all IDs, and SSN proof in the Processing Envelope, as well as any **Form W-2s** included on the tax return.