

PROSPER TAX HELP

Spouse Not Present and Deceased Taxpayer Guides

When one spouse is not present...

	What is the scenario?	Documentation required	What do we keep? How do we file? (Don't forget to make a note!)
1)	The taxpayer has power of attorney for their spouse, who is not present.	Form 2848 (IRS power of attorney) must include authorization to prepare <u>and sign</u> return for that tax year.	We keep copies of: The POA form, the absent spouse's SSN/ITIN, and the absent spouse's photo ID. Mail in the return, including copy of POA.
		Durable power of attorney.	
2)	The taxpayer's spouse is not present due to disease or injury.	Spousal Consent, signed by both spouses.	We keep copies of the Spousal Consent, the absent spouse's SSN/ITIN, and the absent spouse's photo ID. Mail in the return, after getting absent spouse's signature.
3)	The taxpayer's spouse is continuously absent from the US.		
4)	The taxpayer is a surviving spouse, filing a joint return with a deceased taxpayer.	Must show proof of death to Foundation Communities, such as a death certificate or formal notification from appropriate government office (e.g. Department of Defense).	We keep copies of the death certificate, the deceased spouse's SSN/ITIN, and the deceased spouse's photo ID. Mail in the return (but not copy of death certificate).
5)	The taxpayer's spouse is serving in a combat zone.	No documentation required to sign for spouse.	We keep copies of the absent spouse's SSN/ITIN and photo ID. The return can be e-filed.

Please refer to the "Special Situations" document on CTC Resources for more information.

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Spouse Not Present and Deceased Taxpayer Guides

When filing for a deceased taxpayer...

	Who is filing?	Documentation required	What do we keep? How do we file? (Don't forget to make a note!)
1)	The surviving spouse. (This only applies if filing jointly.)	Must show proof of death to Foundation Communities, such as a death certificate or formal notification from appropriate government office (e.g. Dept. of Defense).	<p>We keep copies of the death certificate, the deceased spouse's SSN/ITIN, and the deceased spouse's photo ID.</p> <p>Mail in the return (but not copy of death certificate).</p> <p>Did you know? The surviving spouse can file Form 1310 if they received their refund check in both names and need it reissued solely in the surviving spouse's name.</p>
2)	A court-appointed personal representative (i.e. Executor or administrator for estate of decedent).	Must show court-appointed certificate.	<p>We keep copies of the court-appointed certificate, the deceased taxpayer's SSN/ITIN, and the deceased taxpayer's photo ID.</p> <p>Mail in the return, including copy of court-appointed certificate - copy of the will does not count.</p> <p>Did you know? The executor can amend the return from MFJ to MFS for up to one year after it was originally filed.</p>
3)	Someone else. (This only applies in situations when no representative has been or will be appointed by the court.)	Must show proof of death to Foundation Communities, such as a death certificate or formal notification from appropriate government office (e.g. Dept. of Defense).	<p>We keep copies of the death certificate, the deceased taxpayer's SSN/ITIN, and the deceased taxpayer's photo ID.</p> <p>Mail in the return with Form 1310 (but not copy of death certificate).</p>

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