

# Policy: Taxpayer Presence During Intake & Preparation

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## Who must be present during Intake and Tax Preparation?

### For On-Site Tax Returns:

- For Single, Head of Household, or MFS returns: the taxpayer must be present in person at every stage of the process.
- For MFJ returns, both the primary taxpayer and spouse must be present at every stage of the process for us to prepare the return. We need to verify the identity of both taxpayers at intake, at tax prep, and during quality review. The primary taxpayer or spouse can step out during any part of our process without violating our policy of both spouses being present **as long as they are both present at the beginning of each step**. While it is preferable to have both spouses present to answer questions throughout the process, we also want to accommodate families as the tax preparation process can last several hours.

### For Drop-Off Tax Returns:

- For Single, Head of Household, or MFS returns: the taxpayer must be present at Intake to sign the consent form and validate their identity. Once the return has been prepared, the taxpayer must come on site in person to sign **Form 8879** or pick up a Paper return.
- For MFJ returns, both spouses must be present at Intake to sign the consent form and validate their identity. Once the return has been prepared, only one spouse must come to the site in order to pick up a Paper return but **BOTH spouses must be present on site to sign Form 8879 so that the return can be e-filed.**

## Exceptions:

- **Signed Spousal Consent to Prepare a Joint Tax Return for MFJ Returns:** If one spouse is unable to be physically present at the tax site due to being incapacitated, incarcerated, or out of the country, the absent spouse can sign the [Spousal Consent](#) form. This is a signed declaration 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 does not

give the spouse the authorization to sign the return on the absent spouse's behalf and it does not give the Tax Help Program authorization to e-file the return. If the spouse is not present at the site to sign **Form 8879** authorizing the return to be e-filed, the tax return must be **Paper** that is mailed to the IRS.

When only one spouse is present to file a MFJ return and none of the exceptions below apply, it is our policy to prepare the return as **Paper**. Copies of the printed return are released to the on-site spouse to be signed by both spouses and mailed to the IRS. A copy of the signed Spousal Consent form is saved in the Processing Envelope for our records.

- **Surviving spouse filing MFJ with deceased spouse**: The client must present a copy of the Death Certificate and all required photo ID and SS/ITIN cards.

**Note:** These returns may be e-filed under certain circumstances. See [Policy & Preparation: MFJ with Deceased Spouse](#).

- **Spouse serving in a combat zone for MFJ Return** – In these cases, no spousal consent to prepare is required. The client must sign the [Spouse Serving in a Combat Zone Attestation](#) and present all required photo ID and SS/ITIN cards.

**Note:** These returns can be e-filed. See [Policy & Preparation: MFJ with Spouse Serving in Combat Zone](#).

- **Form 2848 Power of Attorney and Declaration of Representative** (or guardianship or another legal type of power of attorney): If a client presents **Form 2848** or another executed Power of Attorney for an absent taxpayer, make sure it authorizes the client to conduct financial matters, such as preparing and signing tax returns for the tax year in question.

**Note:** These returns may be e-filed under certain circumstances. See [Policy & Preparation: Power of Attorney](#).