

## What Must Be a Paper Return?

A taxpayer may **choose** to file a paper return for any tax year, although we discourage this when e-filing is available because of long delays in IRS processing of paper returns.

The following circumstances **require** that the tax return be printed and mailed to the IRS (a so-called Paper return). Be sure to set the Return Type to **Paper** in TaxSlayer.

- 2019 and prior tax returns
- ITIN application or renewal
- MFS (Married Filing Separately) filing status – regardless of state of residency [FC policy]
- An AGI of 0 (zero) **AND** no refund expected or tax due (Tax returns with a negative AGI may be e-filed.)
- **Form 4852** (Substitute W-2) is included because the taxpayer was unable to get a **W-2**
- The **W-2** is incorrect (e.g., includes the wrong SSN as an error) and the taxpayer could not get it corrected
- The return was prepared from a redacted transcript and we could not verify company EIN and address for **Form W-2, 1099-R**, or any other information TaxSlayer requires
- Anyone listed on the tax return has been issued an IP PIN by the IRS and we do not have the current year's IP PIN regardless of the tax year being prepared and filed.
- An Education Credit is on the return but no **Form 1098-T** was received by the taxpayer. (Preparer answered “No” in TaxSlayer that **Form 1098-T** was received by the taxpayer.)
- A state return for which e-filing is not an option, eg, New York state.
- The taxpayer is deceased (primary or secondary) **AND** the date of death is more than 6 months prior to tax return preparation/filing **OR** there is no refund owed.
- A dependent on the return is deceased **AND** the date of death is more than 6 months prior to tax return preparation/filing **OR** there is no refund owed.
- Both spouses cannot sign **Form 8879** in person even if both spouses signed the consent to prepare. (Consent to prepare is not consent to e-file.)
- It is the first year that married taxpayers who are filing MFJ are electing to treat a nonresident alien spouse as a resident alien for tax purposes and the Declaration of Residency must be submitted with the tax return.
- There are other documents to be mailed with the return (copies of an IRS letter, etc.)
- Amendments for 2019 and prior

- Amendments for 2020, 2021 and 2022 if the original tax return was not e-filed.
- Amendments to **Form 1040-NR** returns
- Amendments for state returns (as determined on a state-by-state basis in consultation with the Drop-Off program)