

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.

- ITIN application or renewal
- MFS (Married Filing Separately) filing status – regardless of state of residency [FC policy]
- An AGI of 0 (zero) **AND** there is no refund 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 does 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.)
- 2018 and prior tax returns
- 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 (IRS letters, etc.)
- Amendments for 2018 and prior

- Amendments for 2019 and after if the original return was not e-filed
- 2019 EIP Amendment based on a taxpayer's use of the IRS Non-Filer's Portal in 2020

- 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)