

When Is It a Paper Return?

- The taxpayer chooses to file a paper return.
- ITIN application or renewal
- MFS (Married Filing Separately) filing status – regardless of state of residency [FC policy]
- AGI of 0 (zero) and there is no refund or tax due*
- **Form 4852** (Substitute W-2) is included because the taxpayer was unable to get a **W-2**
- A **W-2** is incorrect (e.g., wrong SSN) and the taxpayer could not get it corrected
- 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
- 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 year returns
- It is a state return for which e-filing is not an option.
- 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 although both spouses provided consent to prepare. (Consent to prepare is not consent to file.)
- It is the first year that married taxpayers 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
- Amendments for 2019 and after if the taxpayer filing status differs from the original return
- 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)

*Tax returns with a negative AGI may be e-filed.