

# Paper Returns

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There are several reasons why clients file a paper tax return rather than e-filing:

- They may **want** to file a paper return
- **Their situation requires filing a paper return** (see examples below)
  - Returns for tax year 2017 and prior (during filing season 2021)
  - Married Filing Separately (FC policy)
  - When the taxpayer's AGI is \$0 and there is no refund or tax due
  - When filing an amendment (except when all of the following apply:)
    - Only amendments for tax year 2019 and forward can be e-filed.
    - The original tax return must have been e-filed. The original return does not have to have been prepared by FC.
    - The original tax return cannot be a submission through the Non-Filer's portal.
    - Amendments for 1040NRs and state returns cannot currently be e-filed.
    - The filing status on the amended return cannot differ from the filing status listed on the original return.
    - Note: Direct deposit/debit is not available for any amendments.
  - When filing with a substitute W-2 (FC policy, since we mail in the return with a copy of the final paycheck for that job)
  - When the taxpayer presents a redacted transcript and can't confirm the complete company name, EIN, and address on entries needed to be input into the software
  - When the SSN on a 1099-R or W-2 does not list the taxpayer's correct SSN
  - When filing for a deceased taxpayer (FC policy)
  - When the return includes a repayment of the First-time Homebuyer Credit (FC policy)
  - When the tax return was prepared for someone presenting a power of attorney form (FC policy).
- **Both spouses may not be present to sign the Form 8879** (the IRS E-File Signature Authorization form). This is often the case when a spousal consent form is presented. Spousal consent only grants authorization to prepare the return, not for one person to sign for the other. Other situations treated as a paper return include returns when there is a power of attorney form or when one spouse is signing for a spouse who is serving in a combat zone (FC policy).
- **They are applying for or renewing an ITIN** (Form W-7).
- There may be other documents to be mailed along with their tax return.