

Paper Returns

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)
 - Married Filing Separately (FC policy)
 - When the taxpayer's AGI is \$0 and there is no refund or tax due
 - When filing an amendment
 - 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)
- **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.