

Return Signature

A return isn't considered valid unless it is signed. Both spouses must sign if the return is filed jointly. The return should be dated and the occupation lines should be completed.

Child's Return

If a child can't sign his or her name, the parent, guardian, or another legally responsible person must sign the child's name in the space provided followed by the words "By (parent or guardian signature), parent or guardian for minor child."

Deceased Taxpayer

If a taxpayer died before filing the return, the taxpayer's spouse or personal representative may have to file and sign a return for the person who died. A personal representative can be an executor, administrator, or anyone who is in charge of the decedent's property.

If the taxpayer didn't have to file a return but had tax withheld, a return must be filed to get a refund.

Filing Returns of Deceased Taxpayers

If filing a paper return, write "Deceased," the decedent's name, and the date of death across the top of the tax return.

TaxSlayer® will automatically note on the top of Form 1040 the decedent's name and date of death.

If the spouse died during the year and the surviving spouse didn't remarry, a joint return can be filed. If the spouse died before signing the return, the executor or administrator must

sign the return for the deceased spouse. If the surviving spouse or anyone else hasn't yet been appointed as executor or administrator, the surviving spouse can sign the return for the deceased spouse and enter "Filing as surviving spouse" in the area where the return is signed.

Form 2848, Power of Attorney and Declaration of Representative is no longer valid because the taxpayer is deceased and therefore, Form 56 or new Form 2848 signed by estate executor or representative must be completed.

Filing Returns for Deceased Taxpayers—Using TaxSlayer®

See Tab N for TaxSlayer detailed instructions.

Claiming a Refund for a Deceased Person

If a surviving spouse is filing a joint return with the decedent, file the tax return to claim the refund. Court-appointed representatives should file the return and attach a copy of the certificate that shows their appointment. All other filers requesting the decedent's refund should file the return and attach Form 1310.

Incapacitated Spouse

If one spouse is incapable of signing the joint return and hasn't given someone a POA to sign on their behalf, the other (capable) spouse may be able to sign on behalf of their incapacitated spouse. A statement attached to the return may be required. See Pub 501.