



ALTERNATIVES FOR CHALLENGED TAXPAYERS

These are options available to assist taxpayers through our VITA Program. This is not legal advice.

If there is a court appointed guardian, the best way is Option 1 - Form 56. We prepare the return, the guardian is allowed to sign for the taxpayer and the guardian will need to file Form 56 Fiduciary. Power of Attorney is also an option but it is more limited and Power of Attorney becomes invalid at death!

- 1. Court-Appointed Conservator or Other Fiduciary** If you are a court-appointed conservator, **guardian**, or other fiduciary for a mentally or physically incompetent individual who has to file a tax return, sign your name for the individual and file Form 56, Notice Concerning Fiduciary Relationship.
Preparation of Form 56 is Out of Scope (we can't do it for you), but the return itself is in scope. <https://www.irs.gov/instructions/i56>
- 2. Power of Attorney (POA)** Requires an original paper POA, Form 2848 and Form 8453 to be sent to the IRS. See Publication 17, Your Federal Income Tax (For Individuals), Chapter 1. For additional details, see Publication 947, Practice Before the IRS and Power of Attorney, and Form 2848 Instructions. Power of Attorney becomes invalid at death! (Then at death, the guardian must file Form 56 anyway or file a new POA 2848.)
Preparation of Form 2848 is Out of Scope (we can't do it for you), but the return itself is in scope. <https://www.irs.gov/forms-pubs/about-form-2848>
- 3.** The options above are recommended, especially when challenges are expected to be long-term or the taxpayer is expected to deteriorate. If the taxpayer is temporarily homebound, in some situations, we can take the completed return to the taxpayer to sign. They must be of sound mental health to understand what they are signing, and be physically able to sign by themselves.

Either way, we will need all tax documents, including Social Security statement* and an appointment. There is a list of everything you need and you can schedule an appointment here jcunitedway.org/VITA.htm

*SS Statements are sometimes sent to a nursing home. You should be able to request that from the staff. If you are unable to obtain it, you could try logging into <https://www.ssa.gov/myaccount/> or visit the SS office in Madison.