

United We Thrive

VITA Volunteer Training Part A

United Way of Greater Cincinnati





Welcome!

- My name is Kathy Lavieri
 - 10th year with VITA
 - Asst Site Coordinator, Care Center Loveland
- Mary Lepper, Charles Lewis, and Keith Gehring will monitor [Zoom Chat](#)
- Our United Way of Greater Cincinnati Support Team
 - [Matt Long, Director, Impact Program Management](#)
 - [Adrienne Brandicourt, Program Manager, Free Tax Prep](#)
 - [Emily Rose, Project Manager Volunteer Connection](#)
 - [Jessie Welker, Associate, Community Impact](#)
 - Here to deliver a few words



Tips for a successful Zoom experience

- Please change your Zoom name to the name you used to register for this class
- We will initially **Mute** all participants and **Unmute as necessary**
- Use the **Chat** feature to pose questions, to get links shared by the training team, or to make a general comment.
- Have the [4012 Resource Guide](#) ready to access
 - We will also mention [4491 Training Guide](#)
- If you lose your Zoom connection, just log back in



Additional Tip for your Zoom experience

- Some of you may prefer to use two devices today
- One device to watch the Zoom presentation
- Second device to access:

- <https://linklearncertification.com/>



- [Internal Revenue Service](#)





Agenda

- Certification Testing and Volunteer Path
- Anatomy of a Tax Return
- What Happens at a Tax Site
 - 15-minute break
- Common Tax Forms
- Working with a Tax Scenario
- TaxSlayer software Introduction

By the end of this session, you will have clear understanding of:



- ✓ Different VITA volunteer roles and the path to each one
- ✓ Sections and terminology on the 1040 Tax Return
- ✓ Activities at a VITA Tax Site
- ✓ Appearance and use of some Common Tax Forms
- ✓ Using Pub 4012 and other resources to answer tax questions
- ✓ Look and feel of TaxSlayer software



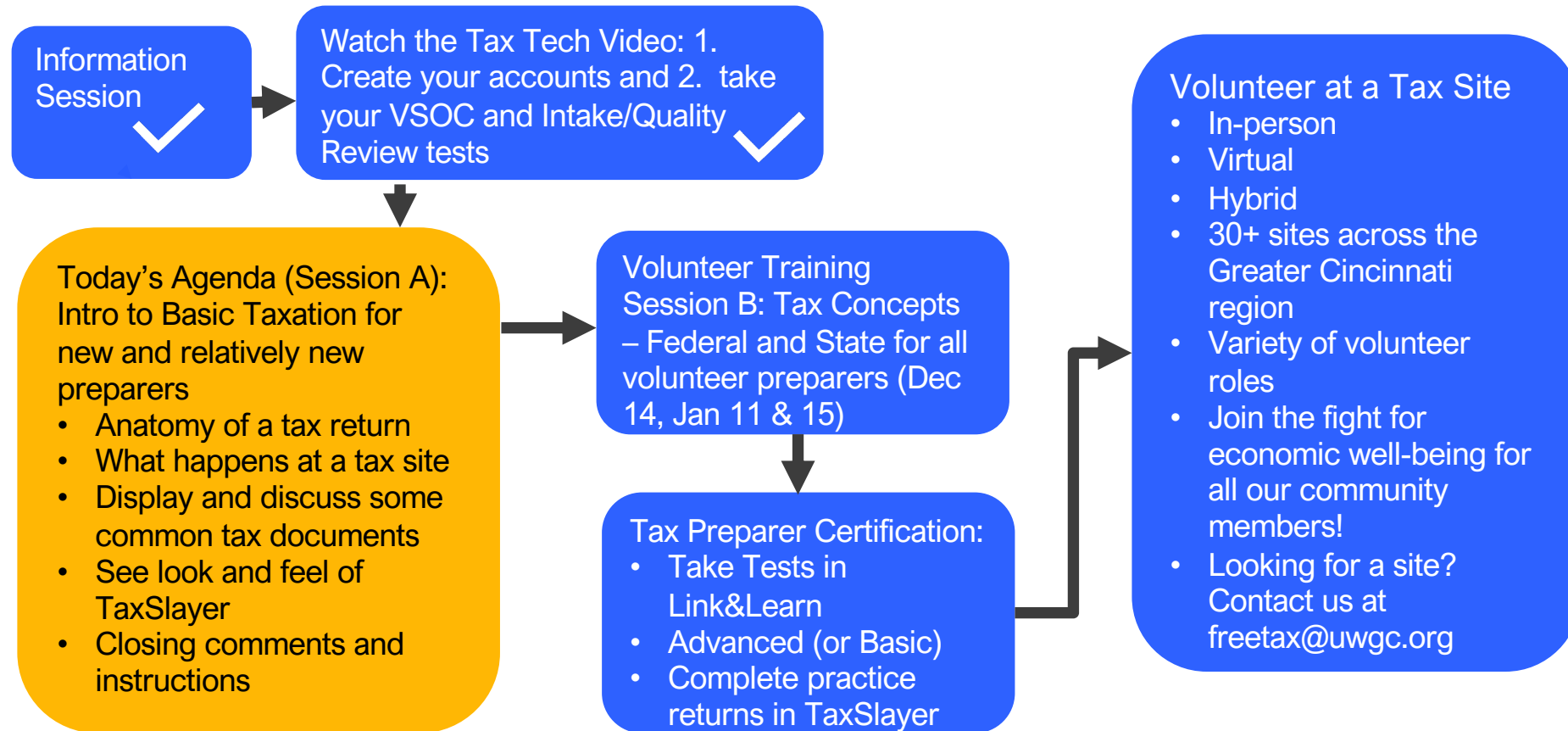
Polling #1

- We have instances where we will ask you to respond to a poll questions
- These are **anonymous** so don't be afraid of answering
- The first one is about you...

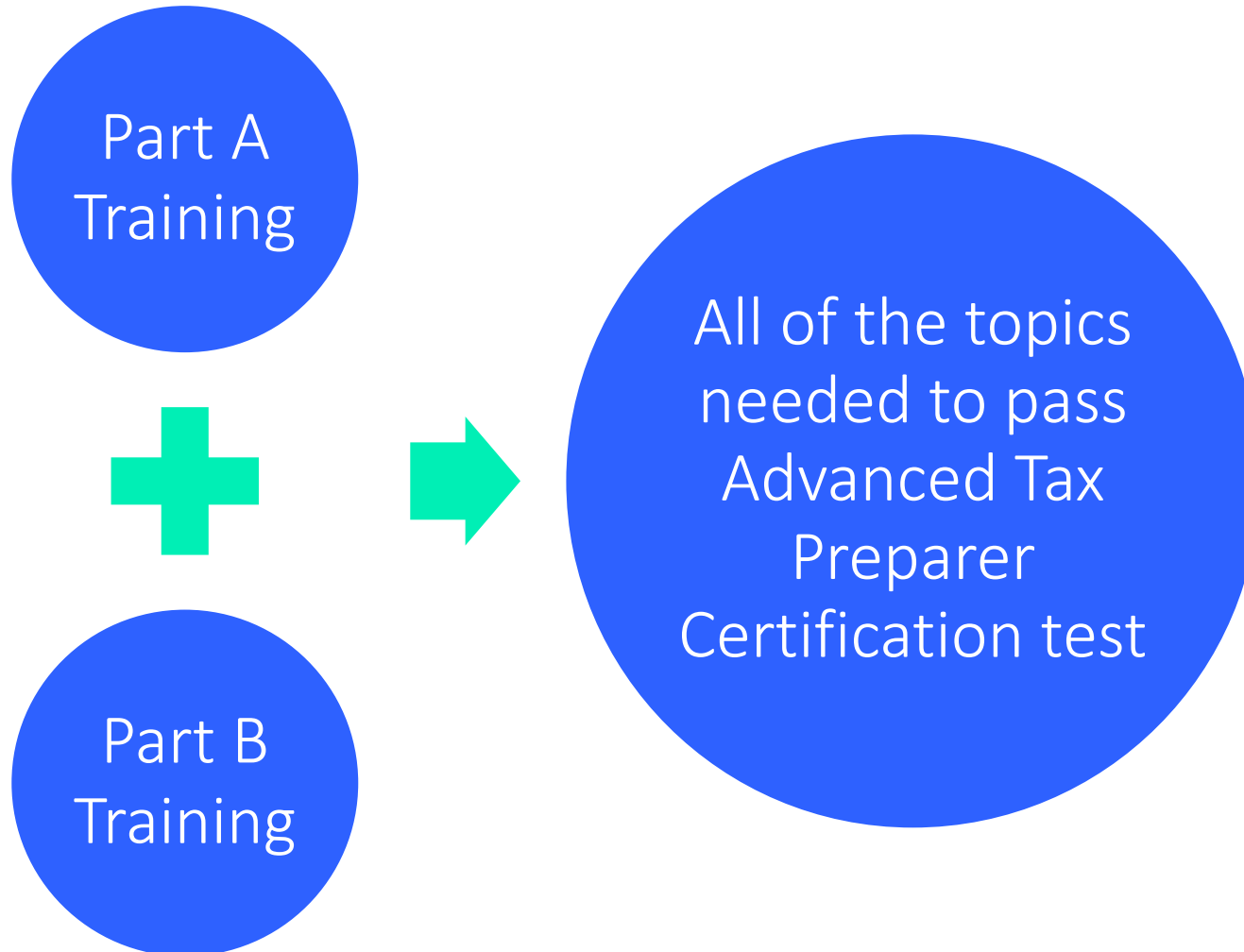
Which VITA volunteer position are you interested in....?



Continuing along the Volunteer Pathway



Part A and Part B Topics are Designed for Test Success



Places to research answers:

1. Part A or Part B Training
2. Pub 4012 or Pub 4491 (topics mentioned in Part A or Part B)
3. TaxSlayer Practice Lab software after you have entered a Test Scenario's data



Certification Testing

- You should have already taken the following:
 - Volunteer Standards of Conduct
 - Intake and Quality Review
- Will need to take:
 - Advanced or Basic
- The scenarios and questions in the 6744 Test Booklet are identical to the online test.
 - Correction: P. 88, SSA-1099 form, enter \$23,899 in Box 5
 - Research and get confidence in your answers
 - Helps to use Ctrl-F (or the "Find" feature on your Tablet or Phone Browser) on electronic versions of 4012 & 4491 to look for key words.
 - Write answers in the 6744.
- Log onto the certification site, linklearncertification.com and enter your answers
 - Need to get 80% to pass.
 - You get two chances to pass.



Purpose of a Tax Return

Reconcile what a taxpayer has **already paid**, if any, to federal and/or state government and what the taxpayer **should have paid**:

- If the taxpayer paid too much, then the taxpayer will receive a **refund**
- If the taxpayer paid too little, then the taxpayer will **owe** additional money when the tax return is filed



The 1040

Form 1040 Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return **2023** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning 2023, ending 20

Your first name and middle initial Last name Your social security number
 If joint return, spouse's first name and middle initial Last name Spouse's social security number

Home address (number and street), if you have a P.O. box, see instructions. Apt. no. Presidential Election Campaign
 City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.
 Foreign country name Foreign province/state/country Foreign postal code You Spouse

Filing Status Single Head of household (HOH)
 Married filing jointly (even if only one had income) Married filing separately (MFS) Qualifying surviving spouse (QSS)
 Check only one box. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

Digital Assets At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) Yes No

Standard Deduction **Someone can claim:** You as a dependent Your spouse as a dependent Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness You: Were born before January 2, 1959 Are blind Spouse: Was born before January 2, 1959 Is blind

Dependents (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):	Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Income

1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a
b	Household employee wages not reported on Form(s) W-2	1b
c	Tip income not reported on line 1a (see instructions)	1c
d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d
e	Taxable dependent care benefits from Form 2441, line 26	1e
f	Employer-provided adoption benefits from Form 8839, line 29	1f
g	Wages from Form 9919, line 6	1g
h	Other earned income (see instructions)	1h
i	Nontaxable combat pay election (see instructions)	1i
z	Add lines 1a through 1h	1z
2a	Tax-exempt interest	2a
3a	Qualified dividends	3a
4a	IRA distributions	4a
5a	Pensions and annuities	5a
6a	Social security benefits	6a
c	If you elect to use the lump-sum election method, check here (see instructions)	
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here	7
8	Additional income from Schedule 1, line 10	8
9	Add lines 1z, 2a, 3a, 4a, 5a, 6a, 7, and 8. This is your total income	9
10	Adjustments to income from Schedule 1, line 26	10
11	Subtract line 10 from line 9. This is your adjusted gross income	11
12	Standard deduction or itemized deductions (from Schedule A)	12
13	Qualified business income deduction from Form 8995 or Form 8995-A	13
14	Add lines 12 and 13	14
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15

Standard Deduction for—
 • Single or Married filing separately, \$13,850
 • Married filing jointly or Qualifying surviving spouse, \$27,700
 • Head of household, \$20,800
 • If you checked any box under Standard Deduction, see instructions.

For Disclosures, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form 1040 (2023)

Form 1040 (2023) Page 2

Tax and Credits

16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	16
17	Amount from Schedule 2, line 3	17
18	Add lines 16 and 17	18
19	Child tax credit or credit for other dependents from Schedule 8812	19
20	Amount from Schedule 3, line 8	20
21	Add lines 19 and 20	21
22	Subtract line 21 from line 18. If zero or less, enter -0-	22
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23
24	Add lines 22 and 23. This is your total tax	24

Payments

25	Federal income tax withheld from:	
a	Form(s) W-2	25a
b	Form(s) 1099	25b
c	Other forms (see instructions)	25c
d	Add lines 25a through 25c	25d
26	2023 estimated tax payments and amount applied from 2022 return	26
27	Earned income credit (EIC)	27
28	Additional child tax credit from Schedule 8812	28
29	American opportunity credit from Form 8863, line 8	29
30	Reserved for future use	30
31	Amount from Schedule 3, line 15	31
32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32
33	Add lines 25d, 26, and 32. These are your total payments	33

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here	35a
b	Routing number	
c	Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
d	Account number	
36	Amount of line 34 you want applied to your 2024 estimated tax	36

Amount You Owe

37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions	37
38	Estimated tax penalty (see instructions)	38

Third Party Designee Do you want to allow another person to discuss this return with the IRS? See instructions Yes. Complete below. No

Designee's name	Phone no.	Personal identification number (PIN)

Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)

Phone no. _____ Email address _____

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed
Firm's name	Firm's address	Phone no.	Firm's EIN	

Go to www.irs.gov/Form1040 for instructions and the latest information. Form 1040 (2023)



Income Forms You Can Expect To See

Income	Form
Wages	W-2
Interest	1099-INT
Dividends	1099-DIV
Retirement	1099-R
Social Security	SSA-1099
Railroad Retirement	RRB-1099-R
Unemployment	1099-G
Capital Gain	1099-B
Gambling	W2G
Self-Employment	1099-NEC, 1099-K, 1099-MISC
Debt Cancellation	1099-C
Cash (Self-Employment or Otherwise)	none

**Covered
in Part A**

**Covered
in Part B**

One generally just enters the data on the form into the software.... not very complex



Common Schedule 1 Additional Income Items that flow to 1040 and Increase Total Gross Income

- Business Income (including cash)
- Unemployment
- Gambling
- Cancellation of Debt
- Jury Duty Pay



Total Income

- Income from all Types of Income is totaled. This is called Total [Gross] Income.

Attach Sch. B if required.	1	Wages, salaries, tips, etc. Attach Form(s) W-2	1	13500
	2a	Tax-exempt interest	2b	20
	3a	Qualified dividends	3b	200
	4a	IRA distributions	4b	
Standard Deduction for— • Single or Married filing separately, \$12,400	5a	Pensions and annuities	5b	35000
	6a	Social security benefits	6b	9500
	6a	11000	6b	
	7	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	7	
	8	Other income from Schedule 1, line 9	8	
	9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income <input type="checkbox"/>	9	58220

In this snapshot of a tax return, the Total Income is \$58,220 (line 9).

Does this taxpayer pay tax on the Total Income?



Common Schedule 1 Adjustment Items that flow to 1040 and Decrease Total Gross Income

- Educator Expenses
- Health Savings Account Deduction
- Deductible Part of Self-Employment Tax
- IRA Deduction
- Student Loan Interest



Adjustments to Income

- In these snapshots of a tax form, Adjustments total to \$1,735 (line 10a).
- Adjustments are subtracted from Total Income. This new value is called Adjusted Gross Income (AGI).
- Does this taxpayer pay tax on the AGI?

Part II Adjustments to Income		
10	Educator expenses	200
11	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	
12	Health savings account deduction. Attach Form 8889	
13	Moving expenses for members of the Armed Forces. Attach Form 3903	
14	Deductible part of self-employment tax. Attach Schedule SE	
15	Self-employed SEP, SIMPLE, and qualified plans	
16	Self-employed health insurance deduction	
17	Penalty on early withdrawal of savings	
18a	Alimony paid	
b	Recipient's SSN	
c	Date of original divorce or separation agreement (see instructions) ▶	
19	IRA deduction	1000
20	Student loan interest deduction	535
21	Tuition and fees deduction. Attach Form 8917	
22	Add lines 10 through 21. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10a	1735

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 71479F Schedule 1 (Form 1040) 2020

9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income ▶	9	58220
10	Adjustments to income:		
a	From Schedule 1, line 22	10a	1735
b	Charitable contributions if you take the standard deduction. See instructions	10b	
c	Add lines 10a and 10b. These are your total adjustments to income ▶	10c	1735
11	Subtract line 10c from line 9. This is your adjusted gross income ▶	11	56485



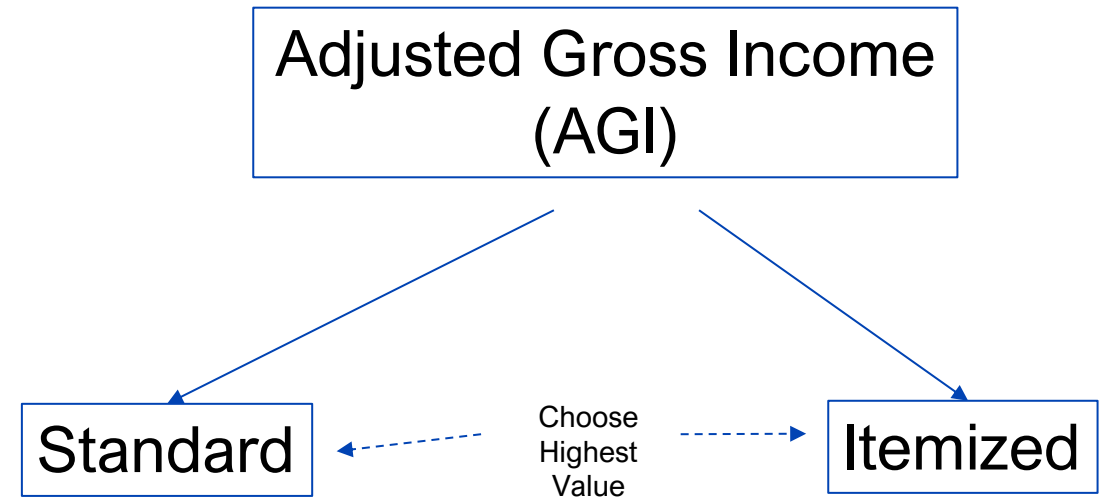
Income Summary So far...

- Tax filers are not taxed on all income (Total [Gross] Income)
- Total Income \neq Taxable Income
- Total Income – Adjustments = Adjusted Gross Income
- There's still more ...
- Adjusted Gross Income – Deductions = Taxable Income



Deductions

- The AGI can be further reduced by Deductions.
- There are two types of Deductions:
 - Standard
 - Itemized
- Only one of these can be applied to a tax return
 - The one with the higher value



(Medical Expenses,
State & Local Taxes,
Charity, Mort Interest, etc.)



Deductions

- Deductions are subtracted from the Adjusted Gross Income (AGI) to result in the Taxable Income.
- In this snapshot, a Standard Deduction was used.
- The Standard Deduction was subtracted from the AGI resulting in Taxable Income.
- Does the taxpayer pay tax on Taxable Income?..... Yes!

household, \$18,650 • If you checked any box under Standard Deduction, see instructions.	11	Subtract line 10c from line 9. This is your adjusted gross income ▶	11	56485
	12	Standard deduction or itemized deductions (from Schedule A)	12	12400
	13	Qualified business income deduction. Attach Form 8995 or Form 8995-A	13	
	14	Add lines 12 and 13	14	
	15	Taxable income. Subtract line 14 from line 11. If zero or less, enter -0-	15	44085

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2020)



What is the tax owed?

- Tax owed is based on Filing Status.
 - Different tax tables are used for different filing statuses.
 - A single person with no dependents will pay a higher tax rate than a family with several children.

16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____ . . .	16	5870
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	
19	Child tax credit or credit for other dependents	19	
20	Amount from Schedule 3, line 7	20	
21	Add lines 19 and 20	21	
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	
23	Other taxes, including self-employment tax, from Schedule 2, line 10	23	
24	Add lines 22 and 23. This is your total tax ▶	24	5870

- In this snapshot, the Total Tax is \$5,870 (line 24).
 - You can also see (lines 17-23) other factors may increase or decrease tax owed.
 - For example, children decrease the tax owed (line 19).
 - On the other hand, self-employment increase the tax owed (line 23).



Who owes what....

- In this snapshot, the taxpayer paid \$6,870 (line 25a) throughout the year from his/her paycheck, so the Total Payments (line 33) are \$6,870.
- Credits: reduce the tax owed or can increase the refund due.
 - In this snapshot, some possible credits are EIC (line 27), child tax credits (line 28), education credits (line 29)
 - These credits would affect the value on line 33.

24	Add lines 22 and 23. This is your total tax		24	5870
25	Federal income tax withheld from:			
a	Form(s) W-2	25a	6870	
b	Form(s) 1099	25b		
c	Other forms (see instructions)	25c		
d	Add lines 25a through 25c		25d	6870
26	2020 estimated tax payments and amount applied from 2019 return		26	
27	Earned income credit (EIC)	27		
28	Additional child tax credit. Attach Schedule 8812	28		
29	American opportunity credit from Form 8863, line 8	29		
30	Recovery rebate credit. See instructions	30		
31	Amount from Schedule 3, line 13	31		
32	Add lines 27 through 31. These are your total other payments and refundable credits		32	
33	Add lines 25d, 26, and 32. These are your total payments		33	6870



Who owes what....

- As you can see from this snapshot, the taxpayer paid \$6,870 in Total Payments (line 33) but was only required to pay \$5,870 (line 24).
- So, in this case, the government owes the taxpayer \$1,000 (line 34) and the taxpayer wants it direct deposited to his/her checking account (lines 35a-35d).
- But it is possible that the taxpayer did not pay enough throughout the year and would then write a check to the government for the amount in line 37.

24	Add lines 22 and 23. This is your total tax ▶	24	5870
33	Add lines 25d, 26, and 32. These are your total payments ▶	33	6870
Refund	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid ▶	34	1000
	35a Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ▶ <input type="checkbox"/>	35a	1000
Direct deposit? See instructions.	▶ b Routing number: 1 2 5 8 7 9 . . . ▶ c.Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	▶ d Account number: 7 5 8 3 6 9 5 8 . . . ▶		
	36 Amount of line 34 you want applied to your 2021 estimated tax . . . ▶	36	
Amount	37 Subtract line 33 from line 24. This is the amount you owe now ▶	37	



To Sum it up.....

- Tax filers are not taxed on all their income (Total [Gross] Income)
- Taxes are only paid on Taxable Income
- Gross Income \neq Taxable Income
- Gross Income – Adjustments = Adjusted Gross Income
- Adjusted Gross Income – Deductions = Taxable Income
- Taxable Income determines Tax owed
- Non-Refundable Credits can reduce Tax Owed. Other taxes can increase Tax Owed.
- Taxes already paid and Refundable Credits can reduce Tax Owed or Increase taxpayer's Refund



Polling #2

A taxpayer's tax responsibility is based on....?

B. What happens at a tax site?





What Happens at a Tax Site?

- Greeting (Dedicated Greeter)
- Intake Paperwork/Screening (Taxpayer)
- Interview (Screener/Preparer)
- Tax Preparation (Certified Preparer)
- Quality Review (Certified Reviewer)
- Print
- E-filing (Site Coordinator)



Greeting Taxpayer

- Sign in, get number
- Explain process
- Check Required Documents
 - Photo ID
 - Social Security Cards or ITIN letter
 - Spouse available to sign return?
 - Tax documents
- Intake Form - assist in filling in, don't answer tax questions
- Open and sort tax forms (if time)
- Scope questions?
- Determine Advanced or Basic?
- Managing the line
- Up front discovery will save taxpayer and prep time, e.g., return is out of scope

4012: vi -
xxi

Greeter
(or Tax Preparer
working as Greeter)



What's on the Intake Form: 13614-C

Form 13614-C Job Aid for Volunteers (Page 1)

TOP SECTION

Form 13614-C (October 2024)		Department of the Treasury - Internal Revenue Service Intake/Interview and Quality Review Sheet				OMB Number 1545-1964	
You will need:		<ul style="list-style-type: none"> • Tax information such as Forms W-2, 1099, 1098, 1095. • Social Security cards or ITIN letters for all persons on your tax return • Picture ID (such as valid driver's license) for you and your spouse 					
		<ul style="list-style-type: none"> • Complete pages 1-6 of this form. • You are responsible for the information on your return. Provide complete and accurate information. • If you have questions, ask the IRS-certified volunteer preparer. 					
Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at wj.voltax@irs.gov							
2	Your first name (pronouns, optional)	3	M.I.	Last name	Your date of birth	Your job title	
	Spouse's first name (pronouns, optional)		M.I.	Last name	Spouse's date of birth	Spouse's job title	
4	Mailing address			Apt #	City	State	ZIP code
	Your telephone number	Spouse's telephone number		Email address (optional)		Did you live or work in two or more states in 2024 <input type="checkbox"/> Yes <input type="checkbox"/> No	
Check if you or your spouse were in 2024:							
	A U.S. citizen	5	<input type="checkbox"/> You <input type="checkbox"/> Spouse <input type="checkbox"/> No	Legally blind	6	<input type="checkbox"/> You <input type="checkbox"/> Spouse <input type="checkbox"/> No	
	In the U.S. on a visa		<input type="checkbox"/> You <input type="checkbox"/> Spouse <input type="checkbox"/> No	Totally and permanently disabled		<input type="checkbox"/> You <input type="checkbox"/> Spouse <input type="checkbox"/> No	
	A full-time student		<input type="checkbox"/> You <input type="checkbox"/> Spouse <input type="checkbox"/> No	Issued an identity protection PIN (IPPIN)	7	<input type="checkbox"/> You <input type="checkbox"/> Spouse <input type="checkbox"/> No	
				Owners or holders of any digital assets		<input type="checkbox"/> You <input type="checkbox"/> Spouse <input type="checkbox"/> No	
If due a refund, how would you like your refund				If you have a balance due, how would you like to make your payment			
	<input type="checkbox"/> Direct deposit	<input type="checkbox"/> Check by mail		<input type="checkbox"/> Bank account	<input type="checkbox"/> IRS.gov Direct Pay		
	<input type="checkbox"/> Split refund between accounts	<input type="checkbox"/> Other _____		<input type="checkbox"/> Set up installment agreement	<input type="checkbox"/> Mail payment to IRS		
9	Would you like to receive written communications from the IRS in a language other than English					<input type="checkbox"/> You	<input type="checkbox"/> Spouse <input type="checkbox"/> No
	What language _____						
	Would you like information on how to vote and/or how to register to vote					<input type="checkbox"/> Yes	<input type="checkbox"/> No
10	Would you, or your spouse if married filing jointly, like \$3 to go to the Presidential Election Campaign Fund					<input type="checkbox"/> You	<input type="checkbox"/> Spouse <input type="checkbox"/> No

Form 13614-C

As you review it, think of what to expect on the 1040

- Family
- Income
- Credits
- Health Care



What's on the Intake Form: 13614-C

Form 13614-C Job Aid for Volunteers (Page 1 continued)

BOTTOM SECTION

As of December 31, 2024, what was your marital status

Never Married **Married** If married, were you married for all of 2024 Yes No

Divorced **Legally Separated but not Divorced** Did you live with your spouse during any part of the last six months of 2024 Yes No

Date of final decree _____ Date of separate maintenance decree _____ **Widowed** Year of spouse's death _____

To be completed by certified volunteer: Can anyone else claim the taxpayer or spouse on their tax return Yes No

List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year.					Answer Yes or No (Y/N)					To be completed by certified volunteer (Yes, No, or N/A)				
Name (first, last)	Date of birth (mm/dd/yyyy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued IPPIN	Qualifying child or relative of any other person	This person provided more than 50% of their own support	This person had less than \$5,050 of income	Taxpayer(s) provided more than 50% of support for this person	Taxpayer(s) paid more than half the cost of maintaining a home for this person

What's on the Intake Form: 13614-C



Taxpayer
Completes

Certified Volunteer
Completes

Form 13614-C Job for Volunteers (Page 2)

Received money from a source other than an employer during the following in 2024:		(To be completed by certified volunteer. Amounts to be included		Notes/Comments
1	<input type="checkbox"/> (A) Wages as a part-time or seasonal employee	<input type="checkbox"/> (B) W-2s 4	#	
	How many jobs _____			
	<input type="checkbox"/> (B/A) Tips	<input type="checkbox"/> (B/A) Tips (Basic when reported on _____)	#	
	<input type="checkbox"/> (B/A) Retirement or annuity proceeds	<input type="checkbox"/> (B/A) 1099-R (Basic when tax _____)	#	
		<input type="checkbox"/> (A) Qualified Charitable Distribution _____	\$	
2	<input type="checkbox"/> (B) Disability benefits (such as payments from insurance and worker's compensation)	<input type="checkbox"/> (B) Disability benefits on 1099-R or W-2 _____	#	9
	<input type="checkbox"/> (B) Social Security or Railroad Retirement Benefits 5	<input type="checkbox"/> (B) SSA-1099, RRB-1099	#	
	<input type="checkbox"/> (B) Unemployment benefits	<input type="checkbox"/> (B) 1099-G	#	
	<input type="checkbox"/> (B) Refund of state or local income tax	<input type="checkbox"/> (B) Refund	\$	
		<input type="checkbox"/> (B) Itemized last year <input type="checkbox"/> Yes <input type="checkbox"/> No		
	<input type="checkbox"/> (B) Interest or dividends (bank account, bonds, etc.)	<input type="checkbox"/> (B) 1099-INT # _____ <input type="checkbox"/> (B) 1099-DIV # _____	#	
	<input type="checkbox"/> (A) Sale of stocks, bonds or real estate	<input type="checkbox"/> (A) 1099-B (include brokerage statement)	#	
	Did you report a loss on last year's return <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Capital loss carryover <input type="checkbox"/> Yes <input type="checkbox"/> No		
	<input type="checkbox"/> (B) Alimony 6	<input type="checkbox"/> (B) Alimony	\$	
		Excluded from income <input type="checkbox"/> Yes <input type="checkbox"/> No		
	<input type="checkbox"/> (A/M) Income from renting out your house or a room in your house	<input type="checkbox"/> (A/M) Rental income (advanced when the dwelling is a personal residence and rented for fewer than 15 days)		
	If yes, did you use the dwelling unit as a personal residence and rent it for fewer than 15 days <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Rental expense	\$	
	<input type="checkbox"/> Income from renting personal property such as a vehicle			
	<input type="checkbox"/> (B) Gambling winnings, including lottery	<input type="checkbox"/> (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions)	#	
	<input type="checkbox"/> (A) Payments for contract or self-employment work	<input type="checkbox"/> (A) Schedule C		
	Did you report a loss on last year's return <input type="checkbox"/> Yes <input type="checkbox"/> No 7	<input type="checkbox"/> 1099-MISC	#	
		<input type="checkbox"/> 1099-NEC	#	
		<input type="checkbox"/> 1099-K	#	
		<input type="checkbox"/> Other income reported elsewhere		
		<input type="checkbox"/> Schedule C expenses	\$	
8	<input type="checkbox"/> Any other money received during the year? (example: cash payments, jury duty, awards, digital assets, royalties, union strike benefits)	<input type="checkbox"/> Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)		

What's on the Intake Form: 13614-C



Taxpayer
Completes

Certified Volunteer
Completes

Form 13614-C Job Aid for Volunteers (Page 3)

Page 3

Answer the questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Expenses and Tax Related Questions	(To be completed by certified volunteer) Standard Deductions or Itemized Deductions	Notes/Comments
Paid any of the following expenses in 2024? <input type="checkbox"/> (A) Mortgage interest <input type="checkbox"/> (A) Taxes: state, local, and foreign <input type="checkbox"/> (A) Medical, dental, prescription, and vision insurance premiums <input type="checkbox"/> (A) Charitable contributions	<input type="checkbox"/> (A) 1098 <input type="checkbox"/> (B) Standard deduction <input type="checkbox"/> (A) Itemized	
Paid any of these expenses in 2024? <input type="checkbox"/> (B) Student loan interest <input type="checkbox"/> (B) Child and dependent care <input type="checkbox"/> (B/A) Contributions to a retirement account <input type="checkbox"/> (B) School supplies by a teacher, teacher's aide or other educator <input type="checkbox"/> (B) Alimony payments (do not include child support)	(To be completed by certified volunteer) Expenses to report <input type="checkbox"/> (B) 1098-E <input type="checkbox"/> (B) Child and dependent care credit <input type="checkbox"/> (B/A) IRA (Basic if a Roth IRA or 401K) <input type="checkbox"/> (B) Educator expenses deduction \$ _____ <input type="checkbox"/> (B) Alimony payments with spouse's SSN \$ _____ Adjustment to income <input type="checkbox"/> Yes <input type="checkbox"/> No	Notes/Comments
Did any of the following happen during 2024? <input type="checkbox"/> (B) You or someone in your family took educational classes (technical school, college, job related, etc.) <input type="checkbox"/> (A) Sell a home <input type="checkbox"/> (A) Have a health savings account (HSA) <input type="checkbox"/> (A) Purchase health insurance through the Marketplace (Exchange) <input type="checkbox"/> (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.) <input type="checkbox"/> (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender <input type="checkbox"/> (A) Have a loss related to a declared Federal disaster area <input type="checkbox"/> (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit) <input type="checkbox"/> Receive any letter or bill from the IRS <input type="checkbox"/> (B) Make estimated tax payments or apply last year's refund to 2024 taxes	(To be completed by certified volunteer) Information to report <input type="checkbox"/> (B) Taxable scholarship income <input type="checkbox"/> (B) 1098-T (Itemized statement from school, invoice, etc.) <input type="checkbox"/> (B) Education credit or tuition and fees deduction <input type="checkbox"/> (A) Sale of home (1099-S) <input type="checkbox"/> HSA contributions <input type="checkbox"/> HSA distributions <input type="checkbox"/> (A) 1095-A <input type="checkbox"/> (B) Energy efficient home improvement credit <input type="checkbox"/> (A) 1099-C <input type="checkbox"/> (A) 1099-A <input type="checkbox"/> Disaster relief impacts return <input type="checkbox"/> (B) EITC, CTC, AOTC or HOH disallowed in a previous year Year disallowed _____ Reason _____ <input type="checkbox"/> Eligible for Low Income Taxpayer Clinic referral	Notes/Comments



What's on the Intake Form: 13614-C

Form 13614-C Job Aid for Volunteers (Page 4)

Page 4

Optional Information: The following information is for statistical purposes. Questions on this page are OPTIONAL.

1. Would you say you can carry on a conversation in English Very well Well Not well Not at all Prefer not to answer

2. Would you say you can read a newspaper in English Very well Well Not well Not at all Prefer not to answer

3. Do you or any member of your household have a disability Yes No Prefer not to answer

4. Are you or your spouse a Veteran of the U.S. Armed Forces Yes No Prefer not to answer

5. What is your race and/or ethnicity? (select all that apply) **1**

Prefer not to answer

American Indian or Alaska Native (for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)

Asian (for example, Chinese, Asian Indian, Filipino, Vietnamese, Korean, Japanese, etc.)

Black or African American (for example, African American, Jamaican, Haitian, Nigerian, Ethiopian, Somali, etc.)

Hispanic or Latino (for example, Mexican, Puerto Rican, Salvadoran, Cuban, Dominican, Guatemalan, etc.)

Middle Eastern or North African (for example, Lebanese, Iranian, Egyptian, Syrian, Iraqi, Israeli, etc.)

Native Hawaiian or Pacific Islander (for example, Native Hawaiian, Samoan, Chamorro, Tongan, Fijian, Marshallese, etc.)

White (for example, English, German, Irish, Italian, Polish, Scottish, etc.)

6. What is your spouse's race and/or ethnicity? (select all that apply)

Prefer not to answer

American Indian or Alaska Native (for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)

Asian (for example, Chinese, Asian Indian, Filipino, Vietnamese, Korean, Japanese, etc.)

Black or African American (for example, African American, Jamaican, Haitian, Nigerian, Ethiopian, Somali, etc.)

Hispanic or Latino (for example, Mexican, Puerto Rican, Salvadoran, Cuban, Dominican, Guatemalan, etc.)

Middle Eastern or North African (for example, Lebanese, Iranian, Egyptian, Syrian, Iraqi, Israeli, etc.)

Native Hawaiian or Pacific Islander (for example, Native Hawaiian, Samoan, Chamorro, Tongan, Fijian, Marshallese, etc.)

White (for example, English, German, Irish, Italian, Polish, Scottish, etc.)

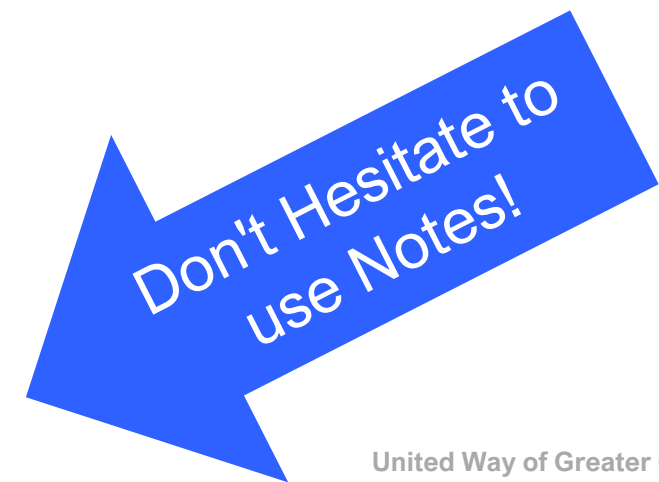
Privacy Act and Paperwork Reduction Act Notice

1. Answers to the optional questions are transferred and collected inside TaxSlayer software.

Form 13614-C Job Aid for Volunteers (Page 5)

Page 5

Additional Notes/Comments **2**



Interview Taxpayer

- Greet taxpayer with a handshake & a smile
- Review 13164-C intake sheet that was completed by taxpayer
 - Make them feel comfortable
 - Ask questions to understand their situation
 - Ask for Social Security cards/Photo IDs
 - Open and sort tax forms (if not done)
 - Fill in any blank answers
 - Check that you are certified to complete the form (Adv/Basic)
 - Ask if there are other family members or income to add
 - Verify phone numbers/contact info
- Ask: “Did you bring any other paperwork?”

Interview Process

- Do not begin entering taxpayer information into TaxSlayer until you have completed a thorough taxpayer interview
- You may find at any point in this interview process that:
 - The tax return is above the required certification level
 - The tax return is outside the scope of the VITA/TCE Programs
 - The taxpayer does not have all needed information or documentation
- Discovering these things before starting a return will save your time, taxpayer's time, and avoid much frustration

Interview Process

- Bottom of 13614-C: Marital status and Household information
- This Section that helps preparer make determinations about:
- filing status, dependency exemptions, various credits and deductions

BOTTOM SECTION

Form 13614-C Job Aid for Volunteers (Page 1 continued)

As of December 31, 2024, what was your marital status														
<input type="checkbox"/> Never Married			<input type="checkbox"/> Married			If married, were you married for all of 2024				<input type="checkbox"/> Yes		<input type="checkbox"/> No		
<input type="checkbox"/> Divorced Date of final decree _____			<input type="checkbox"/> Legally Separated but not Divorced Date of separate maintenance decree _____			Did you live with your spouse during any part of the last six months of 2024				<input type="checkbox"/> Yes		<input type="checkbox"/> No		
						<input type="checkbox"/> Widowed Year of spouse's death _____				<input type="checkbox"/> Yes		<input type="checkbox"/> No		
To be completed by certified volunteer: Can anyone else claim the taxpayer or spouse on their tax return 12 <input type="checkbox"/> Yes <input type="checkbox"/> No														
List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year.				Answer Yes or No (Y/N)				To be completed by certified volunteer (Yes, No, or N/A) 18						
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued IPPIN	Qualifying child or relative of any other person	This person provided more than 50% of their own support	This person had less than \$5,050 of income	Taxpayer(s) provided more than 50% of support for this person	Taxpayer(s) paid more than half the maintenance for this person
13	14		15		16				17					

Interview Process: Conflicting Information

- Be alert for conflicting information. Sometimes an entry on one part of Form 13614-C will raise a question on another part.
- "I see that you and your husband both worked, yet you did not indicate you paid any childcare expenses for your 3-year-old son."
- "I see that you are over the age of 65, yet you did not indicate that you received Social Security benefits."
- "I see that you answered "No" to the question 'Can anyone claim you on their tax return?' But since you're a student living with you parents, I'm wondering if they can claim you."

Prepare the Return

- Use the Intake Form to guide you
- If taxpayer sits next to the preparer, have taxpayer verify entered data when you enter the data to avoid errors
- Mark off answers as you get them, use comment section
- Ask for help from site coordinator or other more experienced preparers
- You will also do the state return
 - But not local tax returns
- Remember: If you are not qualified or not comfortable, you do not have to do the return

Finalize the Return

- After the federal and state tax info is complete, you aren't done.
- Paper vs eFiling
- Direct deposit vs. check
 - Bank Information
- Consents (4 consents to complete)
- Review 1040 view
- Doublecheck
- Explain quality review to taxpayer



Consents

- You allow us to Use non-identifiable tax information with our tax preparation partners.
- You allow us to Disclose this same info, such as refund amount, in reports for better understanding of trends and success.
- You allow us to make your tax return information available to other VITA programs you may visit.
- You allow the tax office that prepares your return to report data to their parent organization. If no, return cannot be efiled. Nor available for support by United Way team.

Recheck! Accuracy is Important

- The return e-files promptly without a reject (8% reject rate last year)
- The taxpayer
 - Gets the maximum refund
 - Pays the minimal due
- The taxpayer doesn't get follow-up questions from the IRS
- Builds confidence in the VITA network
 - UWGC Free Tax Prep was 99.10% accurate on accepted returns through September

Quality Review Methods

- Quality review (QR) method depends on site size, number of experienced volunteers available, and certification level of the volunteers at the site.
- Two acceptable methods:
- Designated Review - a designated Quality Reviewer, a volunteer who is solely dedicated to reviewing returns prepared by the other volunteers at the site
- Peer Review – if a designated Quality Reviewer is not available, volunteers can review each other's returns.
- Note: Self-Review, quality reviewing a return you prepared, is never an acceptable quality review method.

Every return needs to be
Quality Reviewed

Quality Review Process

- Preparer, Quality Reviewer or Site Coordinator
- Checklist & remediation
 - Check documents again- are all documents accounted for?
 - Check all names and numbers
 - Check filing status, income issues
 - Fix errors
 - Tell preparer if there are frequent mistakes
- Continued on next slide...

Quality Review Process Continued

- Review with Taxpayer
 - Print the 1040 and review with taxpayer
 - Explain to taxpayer that this is their return, and they are responsible for its accuracy (not you)
 - Taxpayer signs return
- Ask Site Coordinator what paperwork to keep and what to provide back to the taxpayer
- Send the taxpayer on their way
 - Give them back ALL their documents including SS Cards and Driver's License

Follow-up Work

- Preparer work is complete
- Site coordinator will submit the efiles
 - Some returns will get rejected
 - Dependent already claimed
 - Name does not match SSN
 - Missing forms (1095-A)
 - Site coordinator will try to fix and re-submit based on information that site coordinator has (W2s, phone numbers, etc.)
- We may have to follow-up with the taxpayer
 - To work through filing errors the site coordinator could not resolve
 - You need more time to research a particular tax issue
 - You need the taxpayer to come back to deliver additional documents to finish the return



Polling #3

Tax Preparer is always responsible for?



BREAK
15 minutes

C. Common Tax Forms



Common Tax Documents


- ITIN Letter
- W2
- 1099-INT
- 1099-DIV
- 1099-R
- SSA-1099
- RRB-1099

What is an ITIN Letter?

- Individual Taxpayer Identification Number
- A tax processing nine-digit number issued by the IRS
- The ITIN contains nine digits and is formatted like an SSN (XXX-XX-XXXX)
- Begins with the number 9
- Generally, you should enter the ITIN on the return wherever the SSN is requested

W-2

4012: D-8

a. Employee's social security number 416-00-0000		Save. accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile	
b. Employer identification number (EIN) 35-7000000		1. Wages, tips, other compensation \$37,353.00		2. Federal income tax withheld \$3,200.00			
c. Employer's name, address, and ZIP code CLEAR CREEK SCHOOL DISTRICT		3. Social security wages \$38,353.00		4. Social security tax withheld \$2,377.89			
		5. Medicare wages and tips \$38,353.00		6. Medicare tax withheld \$556.12			
		7. Social security tips		8. Allocated tips			
d. Control number		9.		10. Dependant care benefits			
e. Employee's first name and initial Employee's address and ZIP code VINCENT HUNTER		11. Nonqualified plans		12a. See instructions for box 12 D \$1,000.00			
		13. Statutory Employee <input type="checkbox"/> Retirement Plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b.			
		14. Other		12c.			
				12d.			
15. State YS	Employer's state ID number 52-200XXXX	16. State wages, tips, etc. \$37,353.00	17. State income tax 500	18. Local wages, tips, etc.	19. Local income tax	20. Locality name	
Form W-2 Wage and Tax Statement		2024					
Copy B - To Be Filed With Employee's FEDERAL Tax Return. This information is being furnished to the Internal Revenue Service.							

4012: D-11
for Box 12
Codes

1099-INT

4012: D-14

<input type="checkbox"/> CORRECTED (if checked)						
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. NEW BANK		Payer's RTN (optional) _____		OMB No. 1545-0112 2024 Form 1099-INT		Interest Income
		1 Interest income _____ \$140.00				
		2 Early withdrawal penalty _____ \$28.00				Copy B For Recipient This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported
PAYER'S TIN 00-23400XX	RECIPIENT'S TIN 328-00-XXXX	3 Interest on US Savings Bonds and Treas. obligations _____				
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code JOE LOPEZ		4 Federal income tax withheld _____		5 Investment expenses _____		
		6 Foreign Tax Paid _____		7 Foreign Country or US possession _____		
		8 Tax exempt interest _____		9 Specified private activity bond interest _____		
		10 Market Discount _____	11 Bond Premium _____			
		12 Bond premium on Treasury obligations _____	13 Bond Premium on tax-exempt bond _____			
		FATCA filing requirement <input type="checkbox"/>				
Account number (see instructions) _____		14 Tax-exempt and tax credit bond CUSIP no. _____		15 State _____	16 State Identification no. _____	17 State tax withheld _____
Form 1099-INT						

1099-DIV

- NOTE: Qualified dividends are ordinary dividends that qualify for lower, long-term capital gains tax rates and reported on 1099-DIV

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545--0110 2024 Form 1099-DIV		Dividends and Distributions Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. NEW BANK		1 Total Ordinary Dividends \$2,600.00	2b Unrecap. Sec. 1250 gain	
		1b Qualified Dividends \$2,600.00		
		2a Total capital gain distr.		
PAYER'S TIN 99-54321XX	RECIPIENT'S TIN 608-00-XXXX	2c Section 1202 gain	2d Collectables (28%) gain	
		2e Section 897 ordinary dividends	2f Section 897 capital gain	
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal code PAUL ALEXANDER		3 Nondividend distributions	4 Federal income tax withheld \$260.00	
		5 Section 199A dividends	6 Investment expenses	
		7 Foreign Tax Paid	8 Foreign Country or US possession	
		9 Cash liquidation distributions	10 Noncash liquidation distribution	
		11 Exempt-Interest dividends	12 Specified private activity bond interest dividends	
Account number (see instructions)		13 State	14 State Identification no.	
		15 State tax withheld		
Form 1099-DIV				

1099-R

4012: D-44

<input type="checkbox"/> CORRECTED (if checked)						Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.				
PAYER'S name Street address City or town, state or province, country, ZIP or foreign postal code Telephone no. LIBERTY ENTERPRISES			1 Gross distribution \$20,100.00		2024 Form 1099-R		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the IRS			
			2a Taxable amount \$20,100.00						2b Taxable amount not determined. <input type="checkbox"/> Total Distribution <input type="checkbox"/>	
PAYER'S TIN 41-200000X			RECIPIENT'S TIN 417-00-00XX		3 Capital gain (included in box 2a).				4 Federal income tax withheld \$2,010.00	
			5 Employee contributions/ Designated Roth contributions or		6 Net unrealized appreciation in employer's securities					
RECIPIENT'S name Street address (including apt.no.) City or town, state or province, country, ZIP or foreign postal FAITH HUNTER			7 Distribution Code(s) 7		IRA/ SEP/ SIMPLE <input type="checkbox"/>				8 Other %	
			9a Your percentage of total distribution %			9b Total Employee Contributions				
10 Amount allocable to IRR within 5 years		11 1st year of design. Roth	12 FATCA filing requirement <input type="checkbox"/>	14 State tax withheld		15 State/Payer's state no.		16 State distribution		
Account number (see instructions)			13 Date of payment	17 Local tax withheld		18 Name of locality		19 Local distribution		
Form 1099-R										

SSA-1099

- Up to 85% of Social Security Income may be taxable
- Taxable percentage depends on filing status and combined income (AGI plus non-taxable interest, plus half of Social Security benefit)

FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT		
2024 <input type="checkbox"/> PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. <input type="checkbox"/> SEE THE REVERSE FOR MORE INFORMATION.		
Box 1. Name PAUL ALEXANDER		Box 2. Beneficiary's Social Security 127-00-000X
Box 3. Benefits Paid in 2024 \$15,500.00	Box 4. Benefits Repaid to SSA in 2024	Box 5. Net Benefits Paid for 2024 (Box 3 minus Box 4) \$15,500.00
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit \$12,500.00 Medicare Part B premiums deducted from your benefits \$3,000.00 Medicare Prescription Drug premiums (Part D) deducted from your benefits Total Additions \$3,000.00 Benefits for 2024 \$15,500.00 Benefits for 2023 Benefits for 2022 Benefits for 2021		DESCRIPTION OF AMOUNT IN BOX 4 Box 6. Voluntary Federal Income Tax Withheld Box 7. Address Box 8. Claim Number (use the number on the back of your Social Security card) 127-00-00
Form SSA-1099-SM		

RRB-1099-R

4012: D-56

UNFOLD TO SEE ALL TAX STATEMENT FORMS - SEE REVERSE SIDE FOR GENERAL INFORMATION

PAYER'S NAME, STREET ADDRESS, CITY, STATE, AND ZIP CODE UNITED STATES RAILROAD RETIREMENT BOARD 844 N RUSH ST CHICAGO IL 60611-1275		2023		PAYMENTS BY THE RAILROAD RETIREMENT BOARD	
PAYER'S FEDERAL IDENTIFYING NO.		3. Gross Social Security Equivalent Benefit Portion of Tier 1 Paid in 2023			
1. Claim Number and Payee Code		4. Social Security Equivalent Benefit - Portion of Tier 1 Repaid to RRB in 2023			
2. Recipient's Identification Number		5. Net Social Security Equivalent Benefit Portion of Tier 1 Paid in 2023			
Recipient's Name, Street Address, City, State, and Zip Code		6. Workers' Compensation Offset in 2023			
		7. Social Security Equivalent Benefit Portion of Tier 1 Paid for 2022			
		8. Social Security Equivalent Benefit Portion of Tier 1 Paid for 2021			
		9. Social Security Equivalent Benefit Portion of Tier 1 Paid for Years Prior to 2021			
		10. Federal Income Tax Withheld		11. Medicare Premiums Total	

COPY C -
FOR RECIPIENT'S RECORDS.
THIS INFORMATION IS BEING FURNISHED TO THE INTERNAL REVENUE SERVICE.

Polling #4

4012: D-10

Information in Box 12 of form W-2 is....?

D. Look and Feel of TaxSlayer



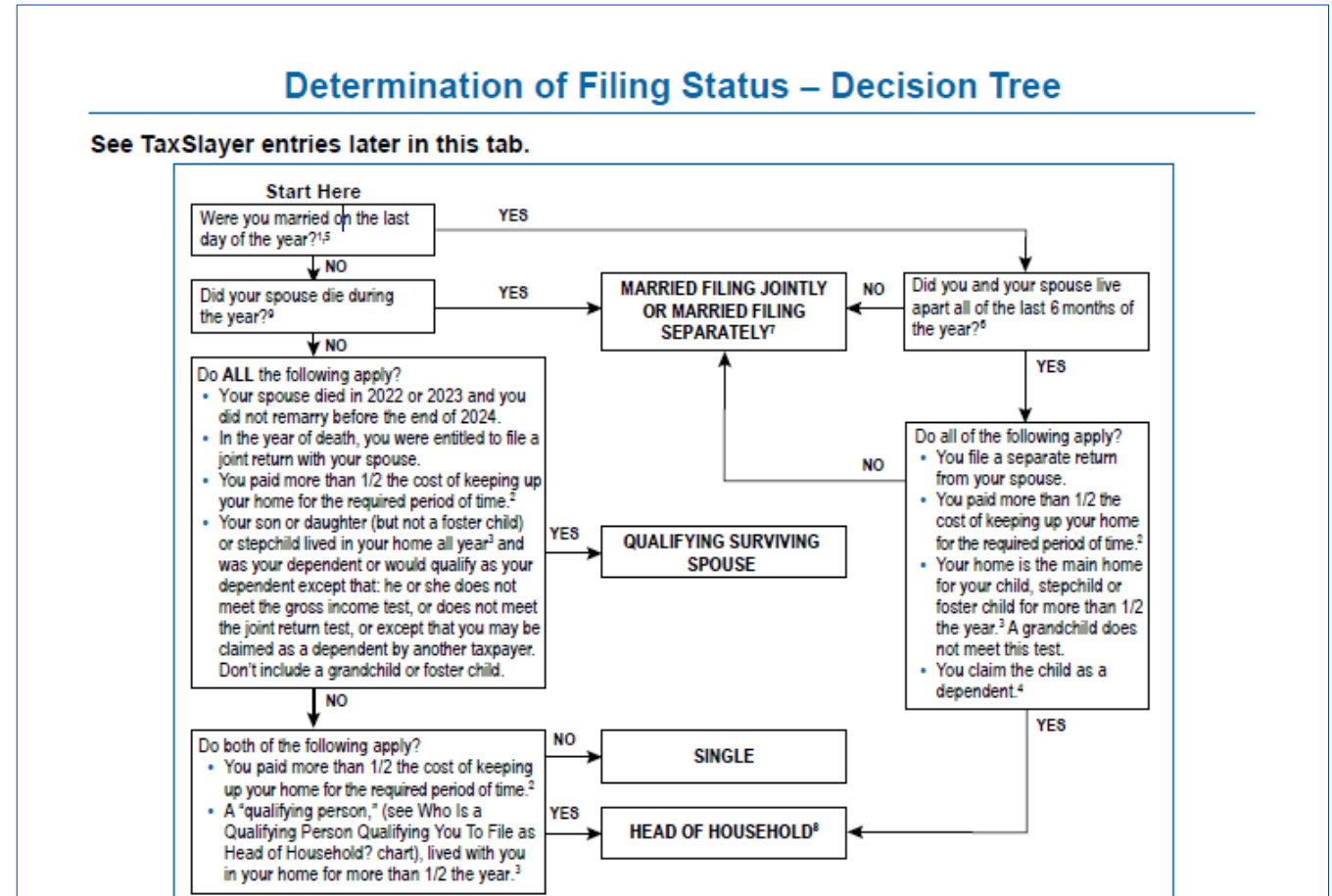
Actual Tax Returns

Getting Started with TaxSlayer

- Before you begin any entry in TaxSlayer, be sure that you have completed the following:
 - Reviewed Intake Form (13164) with the taxpayer, resolving any questions
 - Verified that you have all necessary tax documents
 - Determined filing status

Determining Filing Status

- Your tools:
- Intake Sheet Form 13164 Page 1
- Publication 4012 VITA/TCE Volunteer Resource Guide
 - Decision Tree Page B-13
 - Pages B: 14-18





Joe Griswold Scenario

- Joe is age 45 and was widowed in July 2021. He has a daughter, Josie, age 5, who lived with him the entire year.
- Joe provided the entire cost of maintaining the household and over half of the support for Josie.
- In order to work, Joe paid childcare expenses to Sunnyside Daycare.
- He has a W-2 and a 1099-INT.



Polling #5

To determine Joe's filing status, a good first step would be....?



Polling #6

What are the important facts to be considered in determining Joe's filing status....?



Joe Griswold Scenario

- If you know Joe's filing status, you can begin his return
- <https://linklearncertification.com/>
- Enter personal information for Joe and daughter Josie
- Enter information for both his W-2 and his interest.



Joe Griswold Return

- With just W-2 and interest – what is Joe's refund/(balance due)?
- Questions?

E. Closing Comments and Instructions



IRS Guides and Resources

- [Pub 4012 – Resource Guide](#)
- [Pub 4961 – Volunteer Standards of Conduct](#)
- [Pub 5838 – Intake/Interview & Quality Review](#)
- [Pub 6744 – Test scenarios & questions](#)
- [Pub 4491 – Training Guide](#)

All available at
irs.gov



IRS Guides and Resources

Hardcopy Pickup

- New and returning volunteers can pick up a hardcopy of the 4012 and 6744 (Volunteer Assistor's Test/Retest) from one of the following locations.
- Care Center, 11020 S. Lebanon Rd, Loveland, OH 45140 – Tuesday, Thursday, or Friday 10 am to 6 pm.
- Center for Great Neighborhoods, 321 W. MLK/12th St., Covington, KY 41011 – Monday through Thursday 9 am to 5 pm and Friday 9 am to 12 pm.
- OhioMeansJobs-Butler County, 4631 Dixie Highway, Fairfield, OH 45014 – Monday through Friday 8 am to 4 pm.
- United Way of Greater Cincinnati, 2400 Reading Rd., Cincinnati, OH 45202 – Monday through Friday 8:30 am to 12:00 pm and 1:00 pm to 4:30 pm.



Need help – we are here!

- Send a request for assistance or question(s) to:
 - freetax@uwgc.org
 - Include your name, e-mail, and phone.
- A trainer will contact you.
- Our team of trainers is here to help you. You will not know every aspect of tax law – none of us do! We will ensure you are supported when you come to volunteer at a site. You got this!



What's Next?

- Finish the Volunteer Standards of Conduct test and Intake/Interview and Quality Review test.
- Make a list of your questions
- Bring it all back to the Part B session, and we'll start with your questions.
- Replicate your personal 2023 return in the Practice Lab.

Join us for Part B Training

- Come back for Part B regardless of the role you plan to pursue
- The more you know about VITA and tax law, the more you will be able to help the families who seek our services.





Welcome to our team!