

# Publication 4012

## VITA/TCE Volunteer Resource Guide

Volunteer Income Tax Assistance (VITA)/Tax Counseling for the Elderly (TCE)

**2022** RETURNS

Volume 10 of 14



Take your VITA/TCE training online at <https://apps.irs.gov/app/vita>. Link to the Practice Lab to gain experience using tax software and take the certification test online, with immediate scoring and feedback.



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# **Tab K: Finishing the Return**

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# Completing the e-File Section

## e-File Process

When all the data has been entered, complete the e-file section. The return should not be filed (e-filed or as a paper return) until the e-file section has been completed.

Click **e-File** in the left navigation bar.

The software will display any errors and warnings concerning the return.

1. If the software displays an error on the return, read the error carefully and select **Visit** for that error.
2. Make corrections to the return to eliminate the error.
3. Select e-File again.
4. Select **Visit** for each e-file error until you correct all errors.



*You **cannot** e-file the return until you correct all e-file errors.*

5. Next, review any warnings.
6. If you need to change any information to eliminate a warning, select Federal Section in the left navigation bar and make corrections to that section of the return.
7. Review your notes. If you need to change something in the return, select the appropriate section in the left navigation bar and make changes.
8. When you finish reviewing warnings and notes, select **Continue**.



*You can still e-file the return with warnings, but review each warning to ensure that you completed the return accurately.*

## **Return Details**

In most cases, your site will be the default entry and no action is necessary. If you are volunteering in an ad hoc or virtual site, the software will display an ERO drop-down box and defaults to the main location. Select the correct location from the preprogrammed list. This will ensure your ad hoc or virtual site has accurate production numbers.

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Return Details

Determine how the taxpayer wants to pay their taxes due or receive their refund.

Return  
Details

Fee  
Summary

Bank  
Account

State ID  
License

Taxpayer  
Consent

Custom  
Questions

Custom  
Credits

Submission  
Page

☒

☒

☒

☒

☒

☒

☒

☐

ERO \*

Test Sample ERO

EFIN \*

001111

Federal return

How would the client like to send their tax return?

Federal refund - \$1,502 \*

E-file: Direct Deposit

☐ Only transmit the state return(s)

1

To apply a federal refund towards next year's taxes open Federal>Payments and Estimates>Apply Payments to Next Year's Taxes.

To apply state refund to next year's state taxes, go to State>Payments>Apply your State Refund.



For a no refund/no payment return, select e-file mail payment

Federal and State Return Types with a Refund	
E-file: Paper Check	E-filed with refund check mailed to taxpayer
E-file: Direct Deposit	E-filed with direct deposit
Paper Return with Direct Deposit	Paper return with direct deposit
Paper Return	Paper return with check mailed to taxpayer

Federal and State Return Types with an Amount Owed	
Mail Payment	E-filed without direct debit
Direct Debit	E-file with direct debit
Paper Return	Paper return with check included

1 Apply your State Refund. Select the **Only transmit the state return(s)** box if the state return is to be e-filed, but federal will not be filed. You may need to do this if the taxpayer is not required to file a federal return or has already filed a federal return.

Select an **E-file** option for the federal return even though you are not electronically filing the federal return. Then complete the remainder of the information on the E-File and Submission pages.

State Return(s)

Enter type of state return

If the state return is marked as Paper and the federal return is e-filed, confirm this is the correct choice and not a mistake.

State return

How would the client like to send their tax return?

GA state amount due - \$268 \*

Not Selected

For a no refund/no payment return, select e-file mail payment

IRS e-file Signature Authorization

The taxpayers’ PINs are defaulted to 1+ the last four digits of the SSN in the electronic return record before the taxpayers sign Form 8879, IRS e-file Signature Authorization. The taxpayers must sign and date Form 8879 before the ERO originates the electronic submission of the return and after reviewing the return and ensuring the tax return information on the form matches the information on the return.

Form 8879

Confirm the information below for the IRS e-file signature authorization.

Taxpayer Email

Taxpayer's PIN \*

12345

ERO's PIN \*

12345

Federal and State Return Types with a Refund	
E-file: Paper Check	E-filed with refund check mailed to taxpayer
E-file: Direct Deposit	E-filed with direct deposit
Paper Return with Direct Deposit	Paper return with direct deposit
Paper Return	Paper return with check mailed to taxpayer

Federal and State Return Types with an Amount Owed	
Mail Payment	E-filed without direct debit
Direct Debit	E-file with direct debit
Paper Return	Paper return with check included

Taxpayer PIN Guidelines

The PIN can be any five numbers except all zeros. If filing a joint return, a PIN is needed for the taxpayer and spouse.

How to use the Practitioner (ERO) PIN in TaxSlayer

98765 is defaulted in Office Setup

The information is pulled from Office Setup to Part III of Form 8879

Third Party Designee Info

Optional questions

Third party designee information

The taxpayer can choose to allow another person to discuss their tax return with the IRS.

Designee first name \*

Designee last name \*

Designee phone number \*

Designee PIN \*

CLEAR

Third party designee info can be completed if the taxpayer wishes, but the designee is never the volunteer preparer.

Completing Bank Account Information and Entering Direct Deposit Information

Bank Information

Enter any necessary bank account information for the taxpayer.

Return Details

Fee Summary

Bank Account

State ID License

Taxpayer Consent

Custom Questions

Custom Credits

Submission Page

Taxpayer Bank Account Information - 8888

The taxpayer may allocate their refund into:

Up to 3 bank accounts

A paper check

Up to 3 savings bonds

The total amount of the deposits and purchased savings bonds must equal the total refund (\$1,502.00).

Note

This bank information MUST be accurate for the taxpayer's return to be processed correctly

x

Bank Accounts

Enter the taxpayer's bank account information for the account(s) they want the refund deposited into.

Bank Account 1

Bank Account Type \*

Checking

Savings

Bank Name

Deposit Amount \*

\$

Routing Number \*

1

Bank Account Number \*

PULL REFUND

Confirm Routing Number \*

2


Confirm Bank Account Number \*


If direct deposit or direct debit is selected for either federal or state return, the Taxpayer Bank Account Information screen will appear.

In this section, the preparer inputs the bank routing and account number for direct deposit of refund or automatic withdrawal of balance due.

Re-loadable Prepaid Bank Cards:

The taxpayer must provide the routing number and account number for the card so that it can be entered on the bank information screen.

 See Pointers for Direct Deposit of Refunds later in this tab.

 Use written or electronic account information from the financial institution.

1 Input the name of the bank as stated on the check (Optional).

2 Input both the routing and account number twice on this screen

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*(Administrator) Configuration>Office Setup*

## **Split Refund Option**

When the taxpayer elects to direct deposit his or her refund into two or three accounts or to purchase saving bonds, you will need to answer additional questions in the e-file section. When the taxpayer elects to direct deposit his or her refund into two or three accounts or to purchase saving bonds, you will need to answer additional questions in the e-file section.

First, someone with Administrator privileges must go to Configuration>Office Setup and mark the box for Offer 8888. This will allow all preparers at that site to offer Form 8888, Allocation of Refund (Including Savings Bond Purchases). Form 8888 also supports double-entry of bank routing and account information.

## **Purchase Savings Bonds**

From Split Refund Screen, savings bonds can be purchased.

Savings Bonds

The taxpayer can purchase up to 3 savings bonds with their refund.

Savings Bond 1

Bond Amount \*

\$0

Savings Bond 2

Bond Amount \*

\$0

☐ The taxpayer does not wish to purchase this bond

Owner First Name \*

Owner Last Name \*

See [Publication 5381](#), Fact Sheet: Filing Form 8888 and Series I Savings Bonds for VITA/TCE Partners.



*U.S. Series I Savings Bonds Taxpayers can request that their refund (or part of it) be used to buy up to \$5,000 in series I savings bonds. Taxpayers can buy bonds electronically by direct deposit into their TreasuryDirect® account. Or, if they don’t have a TreasuryDirect® account, they can buy paper savings bonds.*



**TreasuryDirect® Account**  
*Taxpayers can request a deposit of their refund (or part of it) to a TreasuryDirect® online account to buy U.S. Treasury marketable securities and savings bonds. For more information, go to Treasury Direct (<http://go.usa.gov/3KvcP>)*



*The taxpayer’s name must be on the account in order for a refund to be deposited.*

State ID (Optional)

State ID License

Complete the optional or required taxpayer state ID info.

Return Details

Fee Summary

Bank Account

**State ID License**

Taxpayer Consent

Custom Questions

Custom Credits

Submission Page

State driver's license/ID (Optional)

You may provide your state issued ID or driver's license in the section below. This information is optional but may assist the state in verifying your client's identity and processing their return.

License/ID type \*

☐ Driver's License

☐ DMV/BMV State Id


☐ No Driver's License Or State ID

Some states require a drivers license or additional taxpayer identification in order to e-file the return. This screen will appear only if there is a state return.

Select driver's license or ID, license number, date issued, date expires and issuing state. If taxpayer's license has expired, select None Available. See state requirement and work around if applicable.



Global Carryforward

 Paper Form 15080, Consent to Disclose Tax Return Information to VITA/TCE Tax Return Preparation Sites, is not needed if the taxpayer denies the Global Carryforward of return data to all sites, enters his/her own PIN into TaxSlayer, or if the site uses another tax preparation software.

Taxpayer Consent

Disclose additional information to the taxpayer.

Return Details

Fee Summary

Bank Account

Taxpayer Consent

Custom Questions

Custom Credits

Submission Page

Consent to Disclose Tax Return Information to VITA/TCE Tax Prep Sites

TaxYear 2021: the taxpayer/spouse will be required to accept or deny. If they deny, the return is still eligible for site to site carryforward

Global Carry Forward of data allows TaxSlayer LLC, the provider of the VITA/TCE tax software - to make your tax return information available to ANY volunteer site participating in the IRS's VITA/TCE program that you select to prepare a tax return in the next filing season.**This means** - you will be able to visit any volunteer site using TaxSlayer next year and have your tax return populate with your current year data, regardless of where you filed your tax return this year.**This consent is valid** - through November 12, 2023**The tax return information that will be disclosed includes, but is not limited to,** - demographic, financial and other personally identifiable information, about you, your tax return and your sources of income, which was input into the tax preparation software for the purpose of preparing your tax return.**This information includes** - your name, address, date of birth, phone number, SSN, filing status, occupation, employer's name and address, and the amounts and sources of income, deductions

Accept = Next year, the taxpayer’s data will carry forward to any VITA/ TCE site using TaxSlayer.

Decline = Next year, the taxpayer’s data will carry forward only to the VITA/TCE site that prepared the return.

Questions

Answer national and local questions.

Use these fields for information that is helpful to your site. For example, these fields could be used to enter the preparer’s name and/or new versus returning taxpayers. These fields are used by the military to report rank, grade, enlisted/retired, etc.

Custom Questions

Answer any custom questions set up by your office.

Return Details

Fee Summary

Bank Account

State ID License

Taxpayer Consent

Custom Questions

Custom Credits

Submission Page


1. Would you say you can carry on a conversation in English, both understanding and speaking?

Select


2. Would you say you can read a newspaper or book in English?

Select

After the end of the tax season a custom report can be created.

 If your site or group administrator marked a question as **Required**, you must answer the question to continue. If you select **BACK** before you answer the required questions, TaxSlayer Pro Online does **NOT** save any of the data entered on this page.

Completing the Submission Page

 TaxSlayer Pro Online indicates in State Return Information if the preparer selected Paper Return for the state(s) associated with the return.

Submission Page

Review the final details and transmit the return.

Return Details

Fee Summary

Bank Account

Taxpayer Consent

Custom Questions

Custom Credits

Submission Page

TAXPAYER ELECTRONIC SIGNATURE

Edit Signature

FEDERAL RETURN

Federal refund

\$1,502

Return method: E-file: Direct Deposit

Edit Refund Method

STATE RETURN

State refund

N/A

Return method: N/A

Edit Refund Method



## Return Status

Use tags as directed by your site coordinator. Once the Quality Reviewer confirms the accuracy of the return, mark the return **Approved**. When the return is shared with and Form 8879 is signed by the taxpayer(s), select **Mark tax return as complete**.

Extra button shows up after ready for review is checked (approve or deny) which has to be checked before the reviewer can mark **Complete**.

Most preparers won't see the transmit button.

**Return Status Tag(s)**  
Select the tags below to sort returns from within the client list based on the predefined criteria below.

☐ Ready to File

☐ Waiting on Signature

☐ Need W-2

☐ Reviewed by Steve

☐ 1040-NR

[View all return tags](#)

**Return review status**  
Select the status of the return below

☐ Approved

☐ Failed

**Transmit Return**  
E-file the completed tax return

Select one:

☒ Mark tax return ready for review

☐ Mark tax return as complete

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# Customer Portal

## Inviting Taxpayers to the Customer Portal Initial Invitation

You can invite the taxpayer to the Customer Portal at any point after you complete the taxpayer's Basic Information pages. To begin the invitation to the Customer Portal, use the following steps:

1. Do one of the following:
  - a. Select **Create Customer Portal** from the taxpayer drop-down menu,
  - b. Select **Create Customer Portal** from the left navigation panel,
  - c. Select **CUSTOMER PORTAL** on the Submission page

TaxSlayer displays the Customer Portal Link page, defaulting the taxpayer's phone number and/or email address from Basic Information

2. Verify the taxpayer's phone number or email address, or type the information in the appropriate box.



*If you type both a phone number and email address, the Customer Portal defaults the invitation to the taxpayer's email address.*

3. Select **CONTINUE**.

TaxSlayer Pro Online displays a message that the link was sent to the taxpayer successfully. Each link is unique to the taxpayer. It cannot be used to create a Customer Portal account for another taxpayer.

## **Working in the Customer Portal**

As the tax preparer, you can send tax documents to the taxpayer, access files when the taxpayer uploads them, and chat with the taxpayer. This provides a full range of communication and document sharing options

when working with a taxpayer on a tax return.

## **Making Tax Documents Available to the Taxpayer**

When you need a taxpayer to review tax documents, whether as a review before filing or after filing, you can make those documents available through Customer Portal. To do so, use the following steps:

1. Navigate through the return to the Submission page.
2. Click **SEND TAX RETURN DOCUMENTS TO CUSTOMER PORTAL.**

## **Accessing Documents After Taxpayer Upload**

After a taxpayer uploads documents, you can access them from Scanned Documents. To do so, use the following steps:

1. Click Scanned Documents from the Taxpayer drop-down menu. TaxSlayer Pro Online displays the Scanned Documents page, which includes any tax return documents you have made available to the taxpayer through Customer Portal and any documents the taxpayer has uploaded.
2. Download the documents as needed.

## **Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return**

Form 8453 will be used to transmit specific supporting documents that can't be e-filed.

Those paper forms, schedules and supporting documents include:

- Form 2848, Power of Attorney and Declaration of Representative (or POA that states the agent is granted authority to sign the return)
- Form 8332, Release / Revocation of Release of Claim to Exemption for Child by Custodial Parent (or certain pages from a divorce decree or separation agreement, that went into effect after 1984 and before 2009) (see instructions)
- Form 8949, Sales and Other Dispositions of Capital Assets (or a statement with the same information), if you elect not to report your transactions electronically on Form 8949. Form 8453 is to be mailed to the Austin Submission Processing Center within three business days.

Mail Form 8453 to:

Internal Revenue Service

Attn: Shipping and Receiving, 0254

Receipt and Control Branch

Austin, TX 73344-0254



*Alternatively, a PDF of the attachments can be attached to the electronic return. In that case, no Form 8453 is required. To do this, scan the document to create the PDF. However, only select forms can be uploaded into TaxSlayer. Refer to Form 8453 for a list of acceptable documents.*

## **Quality Review Process**

To promote accuracy, per Quality Site Requirement #2: Intake/Interview & Quality Review Process, all tax returns must be quality reviewed. Every item on the Quality Review Checklist must be addressed while reviewing Form 13614-C, Intake/Interview & Quality Review Sheet, all supporting documents, and the completed tax return.



The taxpayer must be available to explain any discrepancies the Quality Reviewer may discover.

There are two acceptable quality review methods:

- **Designated Review** This preferred quality review method uses a designated Quality Reviewer. This is a volunteer who is solely dedicated to reviewing returns prepared by the other volunteers at the site.
- **Peer Review** When a designated Quality Reviewer is not available, volunteers can review each other's returns.

All items below in the **Quality Review Checklist** must be addressed:

- Taxpayer (and Spouse's) identity was verified with a photo ID during the visit
- The volunteer return preparer and quality reviewer are certified to prepare/review

this return and return is within scope of the program

- All Form 13614-C questions in Parts I through V are answered and unsure boxes were discussed with the
- taxpayer and correctly marked yes or no
- All Form 13614-C applicable information in the shaded area on Page 1 was completed by the certified volunteer preparer
- Names, Addresses, SSNs, ITINs, and EINs are verified and correct
- Filing status is correct
- Dependency determinations are correct. If Taxpayer can be claimed as a dependent on someone else's return, verify that it is properly recorded in the basic information section.
- All Income on Form 13614-C (with or without source documents) checked "yes" in Part III is verified and correct

- All applicable adjustments to income are verified and correct
- Standard or Itemized Deductions are correct
- All eligible credits are correct
- All applicable provisions of ACA were considered for each person named on the tax return and are correct
- Federal Income Tax Withholding and Estimated Tax Payments are correct. Confirm federal and state Return Types are correct (e.g. e-file vs. paper)
- Direct Deposit/Debit and checking/saving account numbers are correct
- Confirm federal and state Return Types are correct (e.g. e-file vs. paper)
- SIDN is correct on the return

- During the visit, the taxpayer(s) was advised that they are responsible for the information on their return
- Any errors identified or incomplete Form 13614-C are discussed with the preparer

Refer to Publication 5310, Tax Return Quality Review Job Aid, for additional guidance on how to conduct a quality review.

## **Due Diligence**

All IRS tax law-certified volunteers are required to exercise due diligence. This means, as a volunteer, you are required to do your part when preparing or quality reviewing a tax return to ensure the information on the tax return is correct and complete.

Doing your part includes: confirming a taxpayer's (and/or spouse, if applicable) identity and providing top-quality service by helping them understand and meet their tax responsibilities.

Generally, an IRS-certified volunteer may rely in good faith on information from a taxpayer without requiring documentation as verification. However, part of due diligence requires volunteers to ask a taxpayer to clarify information that may appear to be inconsistent or incomplete. When reviewing information for accuracy, volunteers need to ask themselves if the information is unusual or questionable. Follow-up questions are required when these types of items are identified.

# TaxSlayer Basic Quality Review Print Set

**Quality Review using TaxSlayer:** Refer to Publication 5310, VITA/TCE Tax Return Quality Review Job Aid

**Return Open:** After the return is prepared and still opened by the preparer, the preparer should select **Quality Review** from the drop down list on the Submission page in TaxSlayer. The Quality Reviewer may select the “**Quality Review**” print set. Although TaxSlayer calls these print sets, returns can be viewed without printing using Adobe Reader.



*A peer-to-peer reviewer may use the "Return Open" process.*

**Return Closed:** If the preparer closes the return, the Quality Reviewer should select the **printer icon drop down list** from the Client List page. This list will include the printer options for the Quality Reviewer.

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## Print Tax Documents

Select document(s) to print

QUALITY REVIEW



PRINT

# Office Client List

[← Back](#)

2021 Client Tax Return List

Filter by Status

Any Status

▼

Filter by Return Tag

Any Tag

▼

☐ Do Not Show Deactivated Returns

☐ Do Not Show Accepted Returns

☐ Do Not Show Paper Returns

Date From:

yyyy/mm/dd

📅

Date To:

yyyy/mm/dd

📅

Date Type

Create Date

▼

Search Client List

Show 

100

 entries

[Previous](#) **1** [Next](#)

Showing 1 to 1 of 1 entries (filtered from 39 total entries)

SSN	FIRST	LAST	PHONE	PREPARER	STATUS	STATE	STATUS	
700-XX-XXXX	Sample	Taxpayer	(706) XXX XXXX	Craig Smith	Review	GA	...	<div><div>🚩</div><div>📄</div><div>🔒</div><div>▼</div></div> <div>Tools</div> <div>Select</div>



*A designated reviewer may use the "Return Closed" process.*

Selecting the **Quality Review** print set while the return is opened or closed, the Quality Reviewer will be able to review all documents included in the tax return. Compare the IRS Form 13614-C to the embedded TaxSlayer Intake/Interview sheet to verify all the correct documents are included in the tax return.

Once the basic Intake/Interview documents are reviewed, the Quality Reviewer should review the other pages included in the print set of the tax return. These pages include forms, schedules, and worksheets required to complete the Quality Review of the tax return. Once the Quality Reviewer confirms the accuracy of the return, the return should be marked Approved. When the return is shared with and Form 8879 is signed by the taxpayer(s), select the **Mark tax return as complete** button.

By selecting this option, TaxSlayer makes the return available for transmission to the TaxSlayer Processing Center.

## FEDERAL RETURN

Federal refund

**\$1,502**

Return method: **E-file: Direct Deposit**

 [Edit Refund Method](#)

# **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. Advise the taxpayer they're responsible for the information on the return.

## **When Someone Can Sign for You**

### **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."

### **Incapacitated Spouse**

If the spouse can't sign because of injury or disease and tells the taxpayer to sign for him or her, the taxpayer can sign the spouse's

name on the return followed by the words "By (your name), Husband (or Wife)." A dated statement must be attached to the return. See Publication 501, Dependents, Standard Deduction, and Filing Information, for requirements to include in the statement.

## **Military Spouse**

If the taxpayer's spouse is unable to sign the return because he or she is serving in a combat zone or is performing qualifying service outside of a combat zone, and the taxpayer doesn't have a power of attorney (POA) or other statement, the taxpayer can sign for their spouse. Attach a signed statement to the return that explains that the spouse is serving in a combat zone. See Publication 3, Armed Forces' Tax Guide, for other situations.

## **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.

## **Power of Attorney (POA)**

Attach a copy of the taxpayer's original paper POA to a copy of Form 8453 for the site to send to the IRS once the return is accepted. Alternatively, you may scan the POA as a PDF and attach the PDF to the return prior to creating the e-file. 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. Even when the taxpayer's agent is using a power of



attorney different than Form 2848, follow the same process.

Mail the POA with Form 8453 to:

Internal Revenue Service

Attn: Shipping and Receiving, 0254 Receipt  
and Control Branch

Austin, TX 73344-0254



*Federal Section > Personal Information*

If the spouse died during the year and the surviving spouse didn't remarry, a joint return can be filed. If a taxpayer died before filing the return and had no filing requirement but had tax withheld, a return must be filed to get a refund. If the decedent had a filing requirement, the taxpayer's spouse or personal representative will 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 no one has 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.

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, U.S. Individual Income Tax Return, the decedent's name, and date of death.

Form 2848, Power of Attorney and Declaration of Representative, is invalid once the taxpayer dies; therefore Form 56 or new Form 2848 signed by estate executor or representative must be completed. See Publication 559, Survivors, Executors, and Administrators, for details.

Claiming a Refund for a Deceased Person



Federal Section>Miscellaneous Forms>Form 1310

Claimant's Address \*

☐ Check here if foreign address

Address (street number & name) \*

ZIP code \*

-

City, town, or post office \*

State \*

- Please Select -

Phone Number

\* Optional

( ) -

☒ Check here if you plan on sending this form electronically.

Part I - Check the box that applies to you

☐ A - Surviving spouse requesting reissuance of a refund check.

☐ B - Court-appointed or certified personal representative. Attach a court certificate showing your appointment, unless previously filed.

☒ C - Person, other than A or B, claiming refund for the decedent's estate (complete Part II if checked)

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, Statement of Person Claiming Refund Due a Deceased Taxpayer. The software completes this form. In some cases, e-filing is permitted; however, the program may generate a warning and block e-filing. In this case, the return must be paper filed with a copy of their appointment document.

If either Option A or B is selected under Part I, you will receive a message that the return must be paper filed.

Only option C is allowed electronically and completion of Part II is required. The taxpayer must provide proof of death if requested by IRS. The taxpayer must also certify they are entitled to the refund and will administer the funds as stated under state law.



## Printing the Tax Return

Client Search>Office Client List or e-File Section>Last Screen (Submission)>Print Return

A copy of the return can be printed by selecting the Printer Icon located on the Client Tax Return row from the Office Client List. A copy of the tax return can also be printed from within the return. The print location from inside the return is located on the Submission page under the e-File section. After all required information has been entered on the e-file page, select Save. The program will display the Submission page. From this page, click on the drop down arrow, select the appropriate print set, and then select Print Return. Once the PDF is generated, you can choose the pages you wish to print and the number of copies you wish.

Office Client List

2020 Client Tax Return List

Filter by Status

Any Status

Filter by Return Tag

Any Tag

☐ Do Not Show Deactivated Returns

☐ Do Not Show Accepted Returns

☐ Do Not Show Paper Returns

Date From:

yyyy/mm/dd

Date To:

yyyy/mm/dd

Date Type

Create Date

Search Client List

Show

100

entries

Showing 1 to 1 of 1 entries (filtered from 44 total entries)

Previous

1

Next

SSN	FIRST	LAST	PHONE	PREPARER	STATUS	STATE	STATUS
700-XX-XXXX	Taxpayer	Sample	(706) 800-XXXX	XXXX XXXX	In Progress		

Tools

Select

746

# **Distributing Copies of Returns**

## **Taxpayer**

- Form 1040 with all forms/schedules including signed Form 8879 and Form 8453, if applicable.
- Organize the taxpayer's copy of the return according to the attachment sequence at the top right corner of each form. Any supplemental schedules are put at the end.
- Form 8332, if applicable.
- Original Power of Attorney, if applicable.
- State forms/schedules, as applicable.
- All other taxpayer documents including Form(s) W-2 and Form(s) 1099.

## **Electronic Return Originator (ERO)**

- Form 8453 and attachments for mailing.

## **Paper Federal Return**

- Signed Form 1040 with all forms/schedules.
- Organize the federal copy of the return according to the attachment sequence at the top right corner of each form. Any supplemental schedules are put at the end.
- Attach federal copies of Form(s) W-2 and any Form(s) 1099 with withholding.

## **Paper State Return**

- Signed state return with all forms and schedules.
- Attach a copy of the federal return if required by state instructions.
- Attach state copies of Form(s) W-2 and any Form(s) 1099 with withholding.

## **Where to File Paper Returns**

When a paper return must be filed, advise the taxpayer to sign and mail the federal return to the applicable IRS address for the state where the taxpayer lives. See Tab P, Partner Resources for a list of addresses.

The taxpayer must be given an exact copy of the paper return to be filed. Additional copies of the schedules and worksheets should also be provided. If applicable, state income tax returns should be signed and mailed to the appropriate address for that state. State mailing address can be found on the state tax form or on the tax department's website.

# Pointers for Direct Deposit of Refunds

1. Using a check, paper or electronic documentation from the financial institution as proof of account, verify:
  - a. Routing Transit Number (RTN). The RTN must contain 9 digits and begin with 01 through 12 or 21 through 32.
  - b. Depositor Account Number (DAN). The DAN can be up to 17 characters. Include hyphens but omit spaces and special symbols. Don't include the check number or the dollar amount on canceled checks. On the sample check on the next page, the account number is 20202086. The 16-digit number on a debit card is not the account number.



2. Don't use a deposit slip for proof of RTN as this may not be the same RTN used for direct deposit. For direct deposit into a savings account, the taxpayer should obtain a statement from the financial institution to verify the routing and account number for direct deposit. For direct deposit into a checking account, if the taxpayer doesn't have a canceled check, the taxpayer should also contact their financial institution.
3. Entering the incorrect RTN and/or DAN will result in a 4-6 week delay of the refund, or it may go into someone else's account. If the direct deposit is voided, a paper check will automatically be mailed to the address on the electronic tax form.

4. Double-check the RTN of the financial institution if:
  - a. You are unfamiliar with the financial institution. (Some types of accounts that exist through brokerage firms can't accept direct deposits.)
  - b. The RTN is for a credit union, which is payable through another financial institution. The taxpayer should contact his or her credit union for the correct RTN.
5. Savings Bonds Taxpayers can buy U.S. savings bonds with their federal tax refund. Even if the taxpayer doesn't have a bank account or a Treasury account they can elect this option. Taxpayers can make bond purchases for themselves. Refer to Form 8888, Allocation of Refund (Including Savings Bond Purchases), or the IRS website for more details.

6. Remember the split refund option: If a taxpayer chooses to direct deposit his or her refund into two or three accounts, you will need to complete Form 8888.

TONY MAPLE  
JENNIFER MAPLE  
123 Pear Lane  
Anyplace, GA 00000

PAY TO THE  
ORDER OF

ANYPLACE BANK  
Anyplace, GA 00000

For

15-0000/0000

1234

\$

DOLLARS

Account number  
(line 74d)

Routing number  
(line 74b)

Do not include  
the check number.

:250250025|:202020~86~1234



*Financial institutions generally don't allow a joint refund to be deposited into an individual account. The IRS isn't responsible if a financial institution refuses a direct deposit.*



*If the bank routing number or account number is not obtained from a check, you should consult with the Site Coordinator regarding the procedure for verifying direct deposit information.*



*Direct deposit of a taxpayer's refund is to be made to an account (or accounts) only in the taxpayer's name. Advise taxpayers their refund may only be deposited directly into his/her own account(s).*

*Taxpayer's federal and state refunds can't be deposited into VITA/TCE Volunteer or any associated partner's personal or business bank/debit card accounts.*



*To combat fraud and identity theft, IRS permits a maximum of three refunds to be electronically deposited into a single financial account.*

*The fourth and subsequent refunds automatically convert to a paper refund check and will be mailed to the taxpayer.*

# **Balance Due Returns**

## **General Information**

- Taxpayers don't have to pay if balance due is less than \$1.
- Payment in full is due by the April filing due date to avoid interest and penalties.
- Taxpayer should file his or her return by the filing due date, including extensions to avoid a failure-to-file penalty.
- There are separate penalties for filing late and paying late. The late filing penalty is higher.
- Advise taxpayers to file the return on time, even if they can't pay the full amount owed. They should pay as much as they can with the return to reduce penalties and interest.

# Payment Methods

1. Electronic Funds Withdrawal
  - a. E-filing allows taxpayers to file their return early and schedule their payment for withdrawal from their checking or savings account on a future date up to the April filing due date. Advise taxpayers that they should check their account to verify that the payment was made.
2. IRS Direct Pay
  - a. IRS direct pay on the IRS website is a free one-time payment from your checking account to the IRS. Use this secure service to pay your tax bill or make an estimated tax payment directly from your checking or savings account at no cost to you. You'll receive instant confirmation that



your payment has been submitted. Just follow the easy steps below. Bank account information isn't retained in IRS systems after payments are made.

It takes just 5 easy steps to make a payment:

<b>Step 1</b>	Provide your tax information
<b>Step 2</b>	Verify your identity
<b>Step 3</b>	Enter your payment information
<b>Step 4</b>	Review and electronically sign the transaction
<b>Step 5</b>	Print or record your online confirmation number

3. Check or money order payments
  - a. Don't attach the payment to the return.
  - b. Refer to instructions on Form 1040-V, Payment Voucher.
  - c. Submit the payment with a properly completed Form 1040-V.
  - d. Don't mail cash.
4. Credit card payments
  - a. American Express, Discover, Mastercard, or Visa cards are accepted.
  - b. A convenience fee will be charged by the service providers.
  - c. For details, go to **Pay Your Taxes by Debit or Credit Card or Digital Wallet**  
([www.irs.gov/payments/ pay-](http://www.irs.gov/payments/pay-)

your-taxes-by-debit-or-credit-card).



*See Form 1040 Instructions for additional information.*



*Taxpayers can check the balance owed on their account by creating an account on IRS.gov or by requesting an account transcript.*

[www.irs.gov/payments/view-your-tax-account](http://www.irs.gov/payments/view-your-tax-account)

## 5. Electronic Federal Tax Payment System (EFTPS)

- a. Taxpayers can use EFTPS to pay their federal taxes, but they must enroll first. EFTPS is a fast, easy, convenient and secure service provided free by the Department of Treasury. For more information or to enroll, go to **EFTPS: The Electronic Federal Tax**

**Payment System**  
**([www.irs.gov/payments/eftps](http://www.irs.gov/payments/eftps)**  
**- the-electronic-federal-tax-**  
**payment-system)** or call EFTPS  
Customer Service at 1-800-555-  
4477 (for individual payments).  
TTY/TDD help is available by  
calling 1-800-733-4829.  
Assistance is available in Spanish  
at 1-800-244-4829.



*You must have a valid Social Security  
Number (SSN) to use this application.  
This application cannot accommodate  
Individual Taxpayer Identification Numbers  
(ITINs)*

6. Cash (at a retail partner)
  - a. Taxpayers can make a cash payment without the need of a bank account or credit card at more than 27,000 retail locations nationwide. To find a location near you, go to **IRS site Pay**

**With Cash at a Retail Partner  
([www.irs.gov/payments/pay-with-cash-at-a-retail-partner](http://www.irs.gov/payments/pay-with-cash-at-a-retail-partner)).**

7. Pay by Mobile Device
  - a. To pay through a mobile device, taxpayers may download the IRS2Go app.

## **What if the taxpayer can't pay?**

### **Online Payment Agreement (OPA):**

If the taxpayer's balance is \$50,000 or less, the taxpayer can make a payment arrangement at **Apply Online for a Payment Plan**

**([www.irs.gov/payments/online-payment-agreement-application](http://www.irs.gov/payments/online-payment-agreement-application))**. If the taxpayer can pay within 180 days, there is no user fee for an Online Payment Agreement (OPA). Taxpayers may also call the IRS to set up a short-term payment plan.

If the taxpayer requires more than 180 days to pay, there is an installment agreement user fee. The amount of the fee is less if the payments are set up using direct debit or applying online compared to applying by phone, mail, or in person. If the taxpayers' income is below certain limits, they may qualify for a reduced fee, which may be identified when going through the OPA process. See Form 9465, Installment Agreement Request, instructions for fee information and Form 13844, Application for Reduced Use Fee for Installment Agreement.

Taxpayers can revise their agreement via OPA.

OPA can be used even before the taxpayer receives a bill for the balance due.

### **Taxpayers who don't use OPA:**

If the taxpayer can pay within 180 days, the taxpayer must call IRS at 1-800-829-1040.

If the taxpayer needs longer than 180 days, the application for an installment agreement can be made by using Form 9465. If the return is being filed electronically, Form 9465 can be included with the e-filed return. In TaxSlayer, go to Miscellaneous Forms, Installment Agreement Request, and complete the requested information. However, OPA payment plans are processed quicker than requests made with electronically filed returns.

If the taxpayer requires more than 180 days to pay, there is an installment agreement user fee. The user fee is more using this method than using OPA. Low income taxpayers may qualify for a reduced user fee by using Form 13844.

Taxpayer who need to revise their agreement must call IRS at 1-800-829-1040 or file a new Form 9465. This may also be done in TaxSlayer.

## **Requesting additional time to pay due to undue hardship**

The taxpayer can request an extension of time to pay if paying the tax by the due date will be an undue hardship. For details see Form 1127, Application for Extension of Time for Payment of Tax Due to Undue Hardship. This form is Out of Scope.

## **Offer in Compromise**

If the taxpayer can't pay through an installment agreement and/or by liquidating assets, they may be eligible for an Offer in Compromise (offer). An offer is an agreement between the taxpayer and the IRS that settles a tax debt for less than the full amount owed. The IRS may accept an offer if:

- The IRS agrees that the tax debt may not be accurate,
- The taxpayer has insufficient assets and income to pay the amount due in full, or



- The taxpayer has exceptional circumstances and paying the amount due would cause an economic hardship or would be unjust.

The taxpayer can use the **Offer in Compromise Pre-Qualifier tool** ([www.irs.gov/payments/offer-in-compromise](http://www.irs.gov/payments/offer-in-compromise)) to determine if an offer is a realistic option to resolve their balance due. The questionnaire format assists in gathering the information needed and provides instant feedback as to eligibility. To apply for an offer, the taxpayer must read and complete the forms located in Form 656-B, Offer in Compromise. An offer is subject to a user fee. If the taxpayers' income is below certain limits, they may qualify for a waiver of the user fee. The application for this is part of Form 656-B.

# How Can a Taxpayer Avoid a Balance Due in the Future?



*Taxes withheld are based on filing status, dependents, and other adjustments on the return.*

- If the taxpayer didn't have enough withheld from his/her paycheck, pension income or taxable social security benefits and there is an amount owed on the current return:
  - Advise the taxpayer to access the **Tax Withholding Estimator** ([www.irs.gov/payments/tax-withholding](http://www.irs.gov/payments/tax-withholding)).
  - Advise the taxpayer to submit a revised Form W-4, Employee's Withholding Certificate, to the employer. For pension income, taxpayers should submit a revised Form W-4P, Withholding Certificate for Pension or Annuity Payments, to the

pension payer or contact the pension administrator to increase withholding.

- Advise taxpayers who receive retirement payments other than pensions or annuities to submit Form W4R, Withholding Certificate for Nonperiodic Payments and Eligible Rollover Distributions, to the payer of their retirement payments to increase withholding.
- Advise taxpayers who received taxable social security benefits or unemployment to submit Form W-4V, Voluntary Withholding Request, to request withholding from social security of certain other federal government payments.
- If the taxpayer had income that wasn't subject to withholding (such as self-employment, interest income, dividend income, or capital gain income):

- Explain estimated taxes to the taxpayer. In TaxSlayer, add Form 1040-ES, Estimated Tax for Individuals, and complete it. Discuss with taxpayer(s) whether to use the minimum required amount or the total amount expected to be due.
- Advise the taxpayer to review Publication 505, Tax Withholding and Estimated Tax.
- **Forms or Publications** can be obtained from IRS.gov.
- If the taxpayer is receiving the advanced premium tax credit (APTC), they should notify the Marketplace when they have any significant change to geographic location, income, family size or a life event.



*This information only applies to federal balance due returns. For state information, consult the applicable state.*

# Estimated Tax Payments



Federal Section>Payments & Estimates>Vouchers for 20XX Estimated Tax Payments>Estimated Payments for Next Year; or Keyword “1040-ES”

## Estimated Payments for Next Year

First Quarter (April 15, 2022)

\$

Second Quarter (June 15, 2022)

\$

Third Quarter (September 15, 2022)

\$

Fourth Quarter (January 18, 2023)

\$

Enter amount to be printed on each voucher.

Taxpayer can make pen and ink changes to a voucher if the situation changes during the year

CANCEL

CONTINUE

Vouchers will be generated when the return is printed. To enter State Estimated Payments, go to State>Miscellaneous Forms



*When the IRS due date falls on Saturday, Sunday, or a legal holiday, the due date is the next business day.*



*Federal Section>Payments & Estimates>Apply Overpayment to Next Year's Taxes*

## Payment Apply Refund

Amount of Overpayment (\$5,831.00) to apply to 2021

\$

CANCEL

CONTINUE

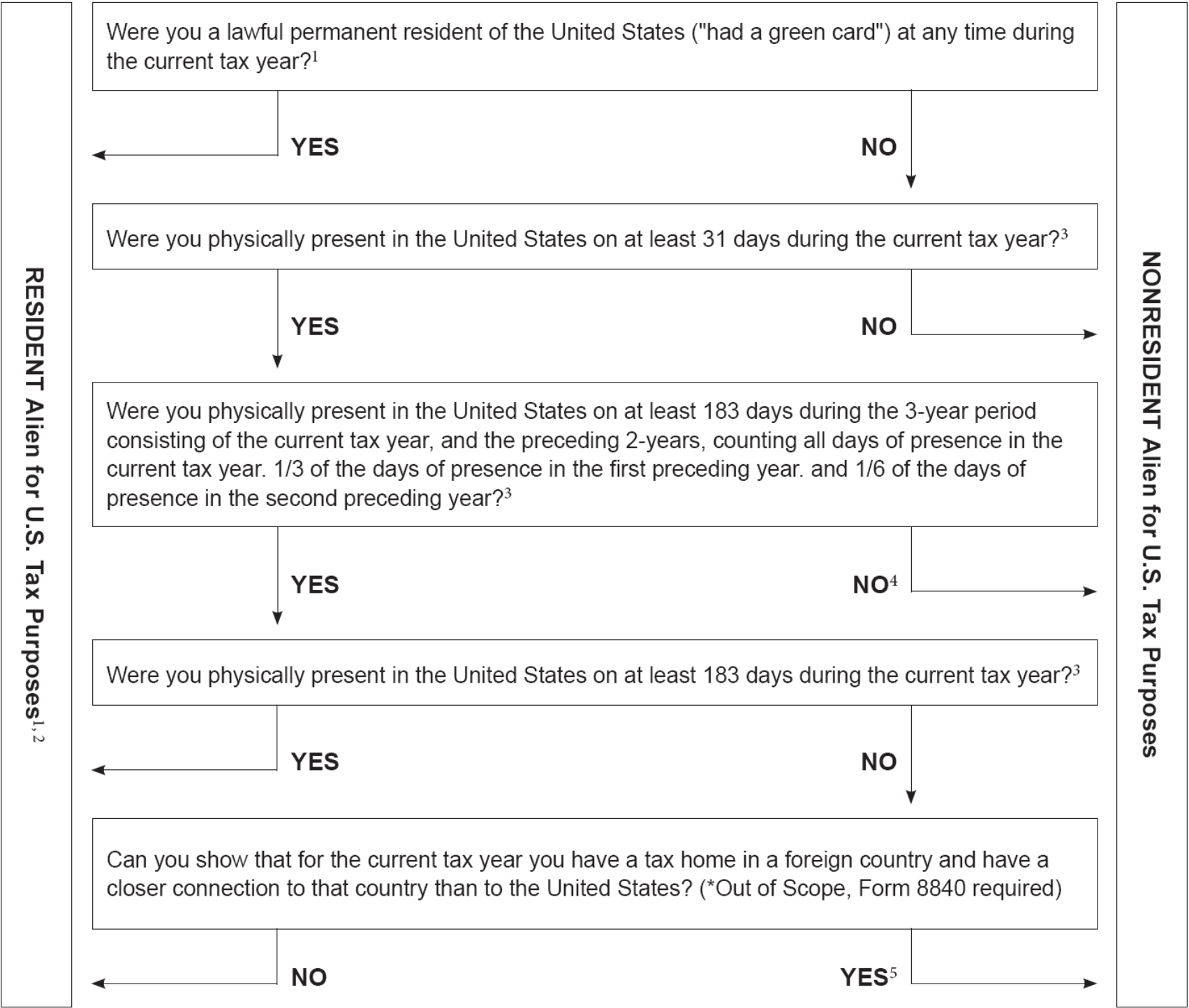
# **Tab L: Resident/NR Alien**

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## Resident or Nonresident Alien Decision Tree

Start here to determine your residency status for federal income tax purposes



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- 1** If this is your first or last year of residency, you may have a dual status for the year. See Dual-Status Aliens in Pub 519. (Out of Scope)
- 2** In some circumstances you may still be considered a nonresident alien and eligible for benefits under an income tax treaty between the U.S. and your country. Check the provision of the treaty carefully (Must be certified appropriately).
- 3** See Days of Presence in the United States in Pub 519 for days that do not count as days of presence in the U.S. (Exempt individuals such as students, scholars, and others temporarily in the U.S. under an F, J, M, or Q visa's immigration status do not count their days of presence in the U.S. for specified periods of time).
- 4** If you meet the substantial presence test for the following year, you may be able to choose treatment as a U.S. resident alien for part of the current tax year. See

Presence Test under Resident Aliens and First-Year Choice under Dual Status Aliens in Pub. 519. (Out of Scope).

**5** Nonresident students from Barbados, Hungary, and Jamaica, as well as trainees from Jamaica, may qualify for an election to be treated as a U.S. Resident for tax purposes under their tax treaty provisions with the U.S. A formal, signed, election statement must be attached to the Form 1040 (preparation of the statement is Out of Scope). (It continues until formally revoked).

# Resident or Nonresident Alien Decision Chart

**Determine residency status for  
federal income tax purposes.**

Step	Probe/Ask the taxpayer	Action
<b>1</b>	Were you a lawful permanent resident of the United States (had a "green card") at any time during the current tax year?	<b>YES</b> – RESIDENT Alien for U.S. tax purposes <sup>1, 2</sup> <b>NO</b> – Go to Step 2
<b>2</b>	Were you physically present in the United States on at least 31 days during the current tax year? <sup>3</sup>	<b>YES</b> – Go to Step 3 <b>NO</b> – NONRESIDENT Alien for U.S. tax purposes <sup>5</sup>

<p><b>3</b></p>	<p>Were you physically present in the United States on at least 183 days during the 3-year period consisting of the current tax year and the preceding 2 years, counting all days of presence in the current tax year, 1/3 of the days of presence in the first preceding year, and 1/6 of the days of presence in the second preceding year?<sup>3</sup></p>	<p><b>YES</b> – Go to Step 4</p> <p><b>NO</b> – NONRESIDENT Alien for U.S. tax purposes<sup>4, 5</sup></p>
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<b>4</b>	Were you physically present in the United States on at least 183 days during the current tax year? <sup>3</sup>	<p><b>YES</b> – RESIDENT Alien for U.S. tax purposes<sup>1, 2</sup></p> <p><b>NO</b> – Go to Step 5</p>
<b>5</b>	Can you show that for the current tax year you have a tax home in a foreign country and have a closer connection to that country than to the United States? (*Out of Scope, Form 8840, Closer Connection Exception Statement for Aliens required)	<p><b>YES*</b> – NONRESIDENT Alien for U.S. tax purposes<sup>5</sup></p> <p><b>NO</b> – RESIDENT Alien for U.S. tax purposes<sup>1, 2</sup></p>

**1** If this is your first year of residency, you may have a dual status for the year. See

## Dual Status Aliens in Pub 519, U.S. Tax Guide for Aliens. (Out of Scope)

- 2** In some circumstances you may still be considered a nonresident alien and eligible for benefits under an income tax treaty between the U.S. and your country. Check the provision of the treaty carefully. (Out of Scope)
- 3** See Days of Presence in the United States in Publication 519 for days that do not count as days of presence in the U.S. (Exempt individuals such as students, scholars, and others temporarily in the U.S. under an F, J, M, or Q visa's immigration status do not count their days of presence in the U.S. for specified periods of time.)
- 4** If you meet the substantial presence test for the following year, you may be able to choose treatment as a U.S. resident alien for part of the current tax year. See Substantial Presence Test under Resident



Aliens and First Year Choice under Dual Status Aliens in Publication 519. (Out of Scope)

**5** Nonresident students from Barbados, Hungary, and Jamaica, as well as trainees from Jamaica, may qualify for an election to be treated as a U.S. Resident for tax purposes under their tax treaty provisions with the U.S. A formal, signed, election statement must be attached to the Form 1040 (preparation of the statement is Out of Scope). (It continues until formally revoked.)

If after using the Resident or Nonresident Alien Decision Tree (Page L-1) you have determined a taxpayer is a **Resident Alien** for U.S. Tax Purposes, and does not meet any of the exceptions that would be outside of the scope of the VITA program, select one of the filing statuses listed under the Basic Information Section in TaxSlayer Pro. A

Resident Alien is treated like a U.S. Citizen when determining filing status.

If after using the Resident or Nonresident Alien Decision Tree (Page L-1) you have determined a taxpayer is a Nonresident Alien for U.S. Tax Purposes, as the initial return screen opens or under the Basic Information Section in TaxSlayer Pro, select **Nonresident Alien**, if you have certified under the Foreign Student and Scholar Module and the taxpayer's circumstances are within the scope of the Foreign Student and Scholar VITA program. **After** selecting the Nonresident Alien filing status, you will be given three (3) choices; Single nonresident alien, Married nonresident alien, or Qualifying Surviving Spouse with dependent child.

You will only complete a tax return for a Nonresident Alien if you have certified on the Foreign Student and Scholar Module, and at least 1 other person at your site, who is also

certified on the Foreign Student and Scholar Module, can quality review the return.

Be sure to have the taxpayer complete Form 13614-NR, Nonresident Alien Intake and Interview Sheet, and use Publication 4011, VITA/TCE Foreign Student and Scholar Volunteer Resource Guide, to conduct the Quality Review.

## **Electronic Filing of Returns with Valid ITIN**



*Federal Section>Income> Wages and Salaries; or Keyword "W"*

Returns can be electronically filed when the taxpayer has an Individual Taxpayer Identification Number (ITIN) but has a Form W-2 with a Social Security Number (SSN) that belongs to another taxpayer. The taxpayer may be working on an erroneous Social Security number. Use that Social Security number only on the Form W-2.

1. The taxpayer's ITIN must be entered on the personal information screen in the space provided for the taxpayer's or spouse's Social Security number, if applicable.
2. When completing the Form W-2 in TaxSlayer, enter the SSN shown on the paper Form W-2. The Internal Revenue Service requires the manual key entry of the Taxpayer Identification Number (TIN) as it appears on Form W-2 received from the employer for all taxpayers with ITINs who are reporting wages. The ITIN that was entered when the return was started won't auto-populate the TIN on Form W-2 for these ITIN filers.

# Employee

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**Whose W-2 is this? \***

- ☐ Test Taxpayer
- ☒ Spouse Taxpayer

**ITIN SSN \***

<input type="text"/>	-	<input type="text"/>	-	<input type="text"/>
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*ITIN taxpayers requesting to file Forms 1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts etc., with an incorrect Social Security Number must file a paper return. These returns can't be e-filed. There are no procedures in place to e-file these types of returns.*