

# Publication 4012

## VITA/TCE Volunteer Resource Guide

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

**2022** RETURNS

Volume 12 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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# Credits – Key Highlights

- To enter tax credits select the Credits Option to bring up the Credits Menu.
- To enter a specific credit select the appropriate menu option and then follow the software prompts.
- You must answer due diligence questions in order to claim Earned Income Credit (EIC) and Child Tax Credit (CTC). Certain answers will cause the taxpayer to not receive CTC and EIC. Go to “View Results” and choose “Why No EIC Calculated” to see why. “If EIC Checklist was Not Answered Correctly” is checked, you must go back and correct your answers on Form 8867.

 **Select Form/Schedule to View** X

Description

0.	Exit
1.	Quick Summary
2.	Print Return
3.	Print Selected Forms/States
4.	Prior Years Comparison
5.	Form 1040
6.	Why No EIC Calculated
7.	Cover Page
8.	Client Invoice
9.	Client Letter
10.	Privacy Letter
11.	Client Form Listing Summary

Ok Cancel

## Possible Reasons Why Taxpayer Does Not Qualify for EIC

Client : RETURN

[REDACTED]-1001

## Description

1. [ X ] There are No Qualifying Children Listed.
2. [ ] There are Children with Invalid SSN(s).
3. [ ] Taxpayer's Age is Not Between 25 and 64.
4. [ ] Taxpayer's Social Security Number is Not Valid.
5. [ ] Taxpayer is being claimed on another return.
6. [ ] Spouse's Age is Not Between 25 and 64.
7. [ X ] Spouse's Social Security Number is Not Valid.
8. [ ] Filing Status can not be 'Married Filing Separate'.
9. [ ] Must live in U.S. more than Half the Year.
10. [ ] Form 1040NR Return.
11. [ ] Return Contains Form 2555.
12. [ ] Return Contains Form FEC (Foreign Earned Compensation).
13. [ ] EIC Checklist was not Answered Correctly.
14. [ ] Investment Income is Greater than \$3,650.
15. [ ] Your Earned Income is Greater than the EITC Limits.
16. [ ] Your Adjusted Gross Income is Greater than the EITC Limits.
17. [ X ] Your AGI or Earned Income is Less than or Equal to \$0.
18. [ ] Your Earned Income + Combat Pay is Greater than the EITC Limits.
19. [ ] SE Tax Exempt because of Form 4029/4361.
20. [ ] Return Marked as Not Qualifying for EIC.

# Printing from Desktop

There are different print settings available:

Search Client List

Edit or start a new return

First Name ▼	Last Name ▼	Suf ▼	Spouse First I ▼	Telephone ▼	Type ▼	Preparer ▼	Complete ▼	Refund/I ▼	Extension ▼
SCHEDULE	TAXPAYER			( ) -	Paper	706	<input checked="" type="checkbox"/>	1316	<input type="checkbox"/>
FORM	EIGHTYSIXFIFTE			( ) -	Paper	706	<input type="checkbox"/>	1413	<input type="checkbox"/>
NONRESIDENT	ALIEN			(706) 898-9787	Paper	706	<input type="checkbox"/>	603	<input type="checkbox"/>

Quick Menu

1. Start New Return

2. E-file

3. Print

4. Business

5. Client Status

6. View Returns

7. Configuration

8. Utilities

9. Reports

10. Updates

Enter Option

☐ Mask SSN

Clear Filters

Print

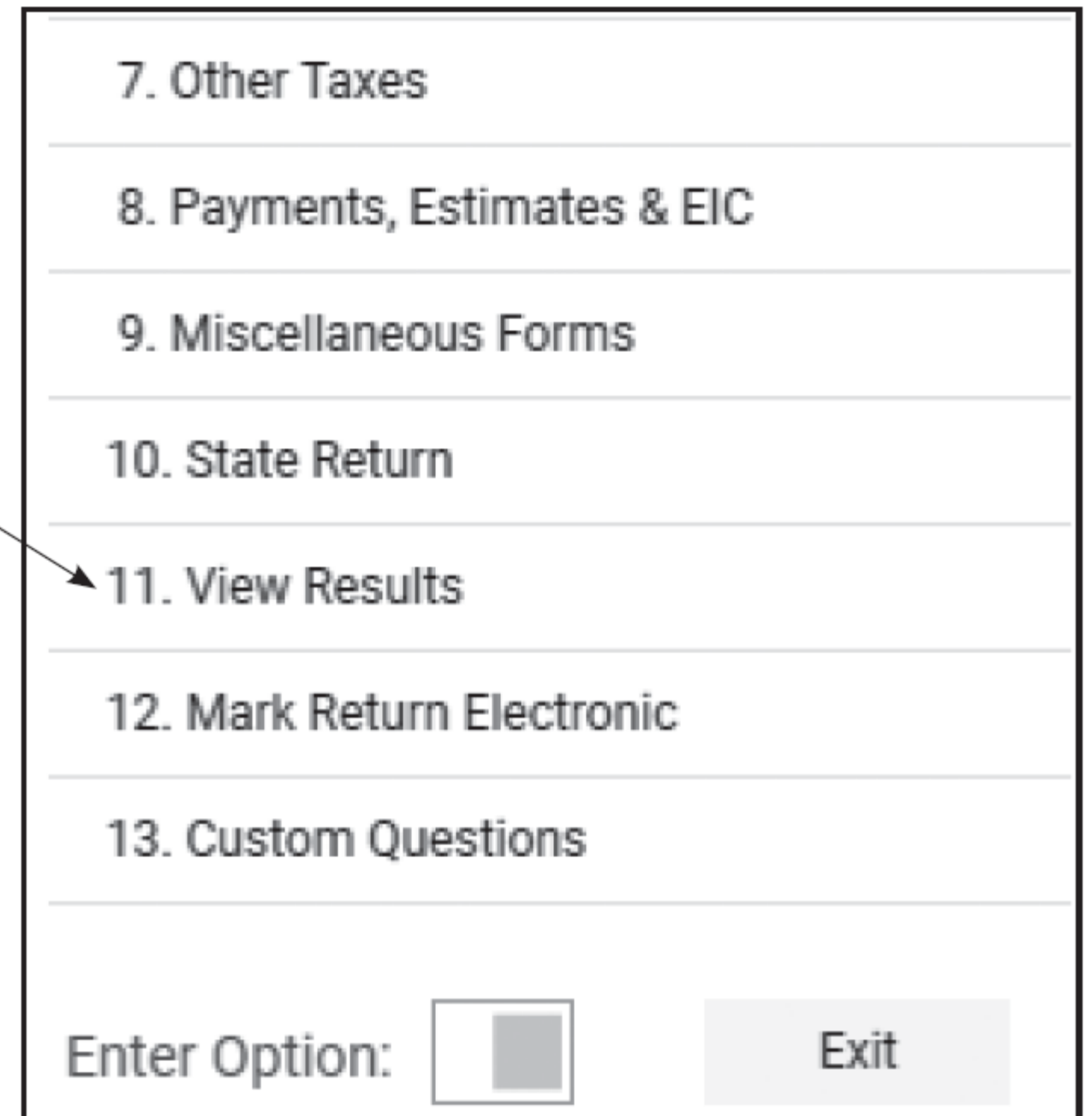
Export

Total: 3

- Print from TaxSlayer Pro home page menu by selecting **3. Print**
- Choose an option from the print sub-menu
- Select client, then select print option

Print from inside the return:

- Select **View Results** from the Main Menu
- Select **Print Return**
- Select print option



7. Other Taxes
8. Payments, Estimates & EIC
9. Miscellaneous Forms
10. State Return
11. View Results
12. Mark Return Electronic
13. Custom Questions
Enter Option: <input type="text"/> <input type="button" value="Exit"/>

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[illegible]

[illegible]

# **Tab O: Using TaxSlayer® Pro Online**

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# Logging in to TaxSlayer Pro Online

To set up TaxSlayer® Pro Online as a Favorite, use the following steps:

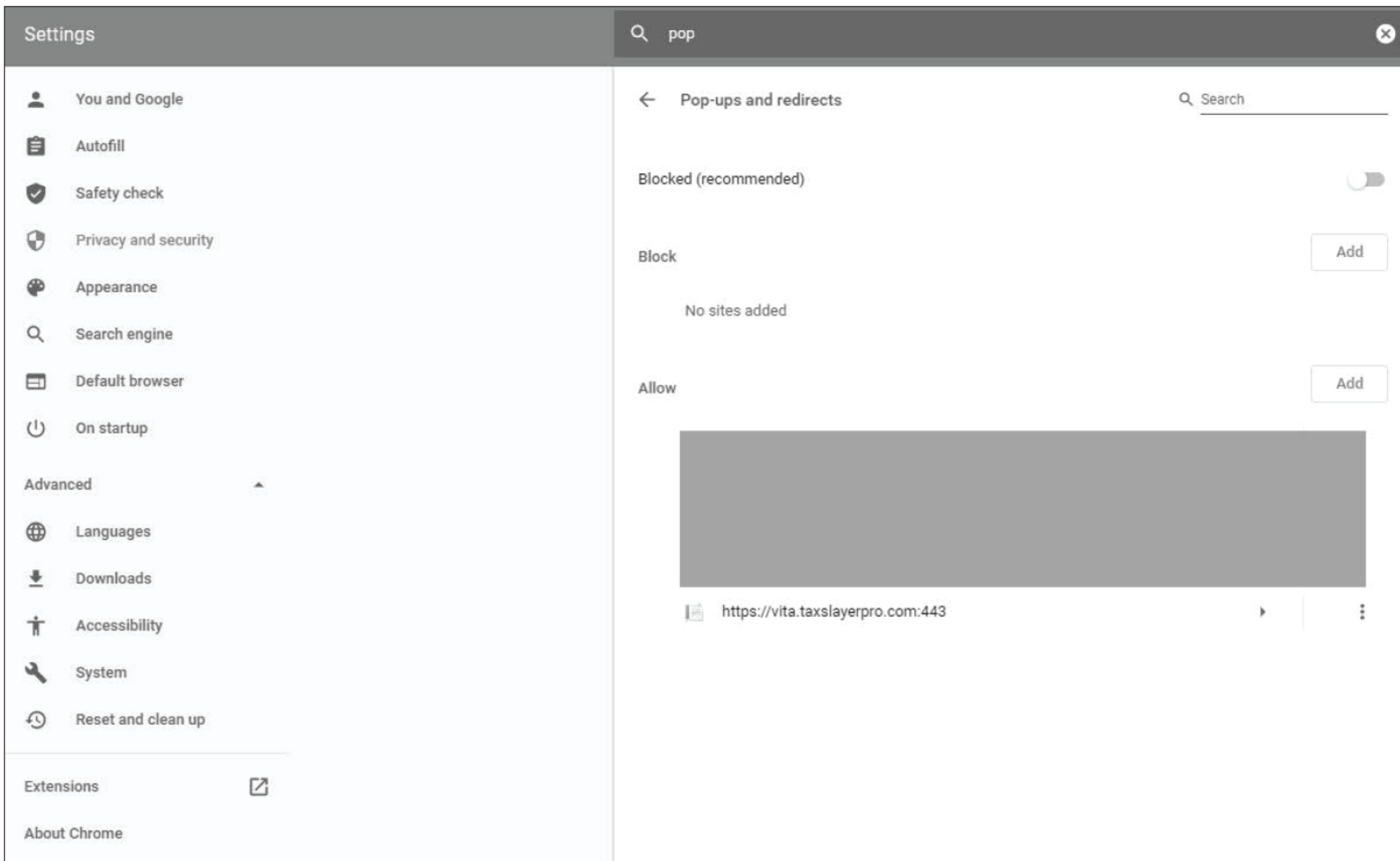
1. Open Microsoft Edge, Chrome, Firefox or Safari.
2. Type <https://vita.taxslayerpro.com> in the address line. Current and prior year software can be accessed upon logging in.
3. In Microsoft Edge,
  - a. Select the 3 horizontal dots at the upper right side of the screen, then the favorites icon appears
  - b. Select **Add**
  - c. In Name, type the name you want the favorites to display
  - d. Select **OK**

4. In Chrome,
  - a. Select the 3 vertical dots at the upper right side of the screen
  - b. Select to display Bookmarks
  - c. Select Bookmark this page



*If using Chrome set your browser settings to allow popups and redirects from the TaxSlayer site.*

*Settings>Privacy and Security>Site  
Settings>Popups and Redirects>Add  
<https://vita.taxslayerpro.com:443>*



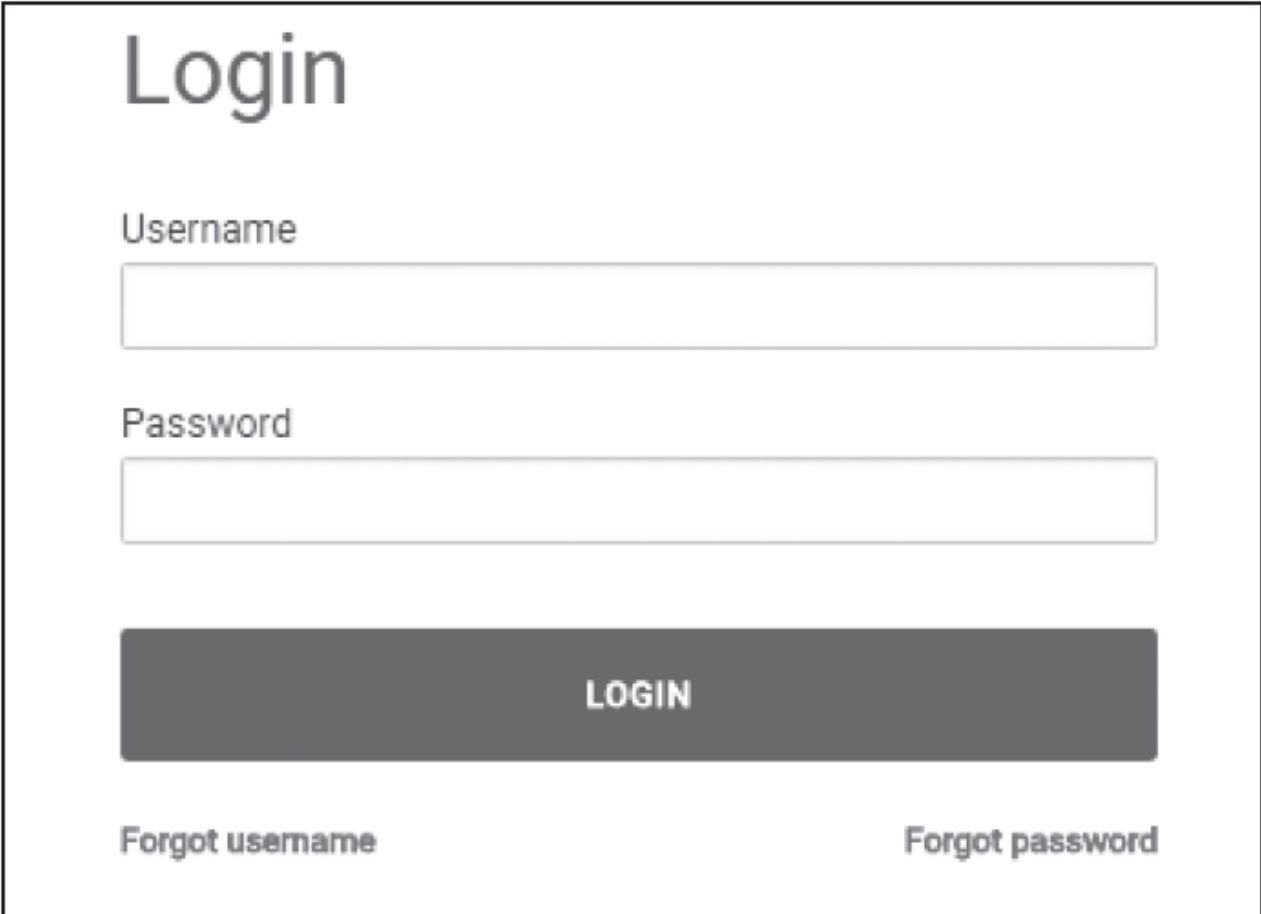
*Note: Screenshot above only references Chrome.*

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# Logging in to Pro Online

The user name isn't case sensitive. To log in to TaxSlayer® Pro Online, enter your Username and Password, then select **Login**. For added security, TaxSlayer uses a method called Multifactor Authentication, where a code is sent to you at a known point of contact to verify your identity.



The image shows a login form for TaxSlayer Pro Online. It features a title 'Login' at the top. Below the title are two input fields: 'Username' and 'Password'. The 'Username' field is a simple text box, while the 'Password' field is a text box with a small eye icon on the right side to toggle visibility. Below these fields is a large, dark gray button labeled 'LOGIN'. At the bottom of the form, there are two links: 'Forgot username' on the left and 'Forgot password' on the right.

Login

Username

Password

LOGIN

[Forgot username](#) [Forgot password](#)

You will be prompted to verify your account by having a code sent either to your email address or a cell phone capable of receiving text messages. In most cases, text messages are the fastest method of verification. Select your preferred option, and select **Send Code**.

When you receive your code, enter it and select **Verify**.

# Verify account

Please verify your account using one of the options below.



Send text verification

(70\*)\*\*\*-\*\*50



Send email verification

joe\*\*\*\*\*com

Code sent to: 70\*\*\*\*\*50

Please check your phone for your authentication code.

Do NOT close this browser window until after you have entered your verification code. If you selected to have the code emailed to you, open a new browser tab to access your email account. If the browser is closed, the code will have to be sent again.

Don't see your code? [Resend it now.](#)

Authentication code



VERIFY



*If your account was set up with only an email address, the cell phone option will not appear.*

You will need to perform this process periodically based on systems requirements.



*See TaxSlayer User Guide for updated login procedures*



*After two unsuccessful login attempts, you will be required to select **I'm not a robot.***

# **Pro Online Homepage**

The Welcome Menu is the “Main Menu” of the program. It is the first screen the program takes you to every time you log into your office account. From the Main Menu, you will find Menu Options that contain functions pertaining to the program. Each part of the program can be accessed by clicking on the gray Select button. This screen shot will be different based on your permissions level.

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2021 Tax Program

Current User: Craig S | Change Tax Year ▾ | Logout

Message Center 0

Rejected Clients 0

1

Start New 2021 Tax Return

Create a brand new tax return for a client.

Select

2

Client Search

Edit returns you previously started.

Select

3

Review Returns \*

Returns that are currently waiting to be reviewed

Select

4

Configuration

Setup the configuration options for your office.

Select

5

Reports

Print acks, mailing labels, bank reports, and old reports.

Select

6

Transmissions

Transmit returns to IRS.

Select

7

Import Desktop Returns

Import tax returns from desktop software

Select

- 1

Select to start a new return.
- 2

Select to open an existing return.
- 3

This option displays the Review Returns page, listing all returns that tax preparers have marked for review. The Quality Reviewer can select returns to review, and then mark the return as Approved or Rejected. This option will appear for volunteers with the appropriate permissions.
- 4

Configuration: Used by site administrators to manage site options and preparers.

- 5

Reports: Used by site administrators to view pre-configured reports.
- 6

Quick method of transmitting returns to the IRS through search based on name or SSN. Returns must be marked “Complete” to be transmitted. This option will appear for volunteers with the appropriate permissions.
- 7


Import Desktop returns - Users of Pro Online have global carryforward for prior year client information carryforward. Returns prepared in Desktop for the prior year will carryforward to Desktop. If the EFIN is transitioning from Desktop to Pro Online and wishes for the carryforward to Pro Online, select Import Desktop Return. This just needs to be done once at the beginning of the season.



After selecting Start New 20XX Tax Return, you can select a client profile. Each profile will send you to appropriate data input screens for that kind of taxpayer, e.g., working family with kids, retired with investments, retired without investments. Recommend using Basic (No Profile), which provides access to the entire navigation suite.

Form Finder


Enter the form number...

 Basic Information


 **Federal Section**

Income


 W-2 Wage Statement

 Interest and Dividends

 Retirement Income

 Unemployment  
Compensation

Deductions

 Itemized Deductions


Other Taxes

Payments & Estimates

Miscellaneous Forms


COVID-19 Relief


 Health Insurance

 State Section

 Summary/Print

 E-file

 2020 Amended Return

 Your Office

 Help & Support





*The list below has helpful hints on how to navigate within TaxSlayer software easier.*

- *Form Finder: Open forms to TaxSlayer entry screens by entering the form number or keyword in the form search box.*
- *Use the navigation menu to jump directly to a section of the tax return.*
- *1040 View: From the Summary/Print page, click on any blue line item to go to that entry screen.*
- *Type dates without leading zeros and tab between fields rather than using the pull down menu.*
- *Make Internal Note: To make a note that will not be transmitted to the IRS but will stay with the file, select the pulldown arrow to the right of the taxpayer's name in top right corner and select **Notes**. Then give the note a name and enter*

*details. This note will be attached to the page where you created it and it will also be accessible from the Client Search List.*

- *Viewing individual schedules and forms: If a print icon appears beside the form name in any menu click on it to create a PDF of just that form or schedule. In addition, there is a print icon for the state return if you want to preview it.*

# Navigating TaxSlayer® Pro Online



*Federal Section > Income*

## Income

This section is used to enter the various types of income that should be reported on the tax return. Select **Begin** to enter an item of income or select **Edit** to update an item of income. See Tab D, Income, for more directions on entering specific types of income.

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2021

Help & Support

Sample Taxpayer

Save & Exit

Form Finder

Enter the form number...

Basic Information

Federal Section

Income

W-2 Wage Statement

Retirement Income

Deductions

Other Taxes

Payments & Estimates

Miscellaneous Forms

Application for Extension

COVID-19 Relief

Health Insurance

State Section

Summary/Print

E-file

2021 Amended Return

Your Office

Create Customer Portal

Help & Support

Income

Form W-2

Wage and Tax Statement

EDIT

Form 1099-G Box 2

State or local income tax refunds, credits, or offsets

BEGIN

Schedule B - Forms 1099-INT, DIV, OID

Interest income, dividends, and distributions

BEGIN

Form 1099-R, RRB, SSA

Distributions from pensions, annuities, retirement, IRAs, social security, etc.

EDIT

Form 8915-F

Qualified Disaster Retirement Plan Distributions and Repayments

BEGIN

Form 1099-G Box 1

Unemployment Compensation

BEGIN

1099-MISC

Miscellaneous income

BEGIN

1099-NEC

Nonemployee compensation

BEGIN

Schedule C

Profit or Loss from Business

BEGIN

Form 1099-K

Payment card and third party network transactions

BEGIN

Schedule E

Supplemental Income and Loss from Rents and Royalties

BEGIN

Schedule D/Form 8949

Capital Gains and Losses

BEGIN

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*Federal Section > Deductions*

## **Deductions**

The deductions entry screen is used to enter the various types of deductions (adjustments/credits) that should be reported on the tax return. Select **Begin** to enter a deduction or select **Edit** to update a deduction. See Tab E, Adjustments; Tab F, Deductions; Tab G, Nonrefundable Credits; Tab H, Other Taxes, Payments and Refundable Credits; Tab I, Earned Income Credit; and Tab J, Education Benefits, for additional information and specific instructions on these topics.



*Federal Section > Other Taxes*

## Other Taxes

This section is used to enter any other tax types for which the taxpayer may be liable. Select the **Begin** button next to any other tax item to enter in data applicable to the taxpayer. See Tab H, Other Taxes, Payments and Refundable Credits, for additional information and specific instructions.



*Federal Section > Payments and Estimates*

## Payments & Estimates

This section is used to enter such items as payments, apply overpayments to next year's return and to print vouchers for next year's estimated payments. Select the **Begin** button next to any payment or estimate item to enter in data applicable to the taxpayer. See the Tab H, Other Taxes, Payments and Refundable Credits, for additional information and specific instructions.





## **Miscellaneous Forms**

This section of the Federal Section is used to enter the following:

- Injured Spouse Allocation (Form 8379)
- Claim a Refund Due to a Deceased Taxpayer (Form 1310)
- Application for Extension (Form 4868)
- Married Filing Separate Allocation
- IRS Identity Protection PIN (IP PIN)
- Installment Agreement (Form 9465)
- Application for ITIN (Form W-7)
- Power of Attorney (Form 2848)
- Explanations (Preparer Notes)

When preparing or reviewing the return, it is not necessary to navigate back into the

Income or Deductions pages and the underlying forms. Use the navigation column on the left-hand side to go directly to the form you need.



*State Section*

## **State Section**

Since the IRS cannot train volunteers to prepare state and local tax returns, partners are responsible for scheduling appropriate state and local tax training for volunteers wherever this service will be voluntarily offered.

The State of Residency will auto-fill when the Zip Code is entered in the Basic Information section. The State of Residency can be changed manually in the Basic Information section after the state has auto-filled. If you don't have a state return, you can select

**Continue** or use any of the navigation options on the left side of your screen.

The following states don't have a general state income tax return: Alaska, Florida, Nevada, New Hampshire, South Dakota, Tennessee, Texas, Washington, and Wyoming. New Hampshire levies a tax on interest and dividend income.

For Military certification, refer to the note in Tab B, Starting a Return, Entering Basic Information regarding the Military Spouses Residency Relief Act (MSRRA).

Additional states can be added to the return file at the Add Another State Return link in the State Return home page. Choose a state from the pick list or by selecting the state on the United States map and select **Continue**. Select the taxpayer's state residency type. The residency types for most states are resident, part year resident and nonresident. Select **Continue**. You can prepare up to 3 states for a taxpayer.

To delete a state return, select **State Section** from the left side of your screen. Select the delete icon next to the state that you would like to delete.

## **Summary/Print Page**

The Calculation Summary screen is an overview of each section of the tax return. Select the show details link located next to each item to view a breakdown of what items are included in the tax return. You can view and/ or edit each item of income, adjustments, tax, payments, etc., by selecting the link from the expanded list.

You can toggle between the Summary View or the 1040 View, which allows you to link from most of the line items on the Form 1040. The prior year comparison option will contain return data if a prior year return was completed through the software.

Select **View/Print Return** to create a PDF of the return that can be printed or reviewed.

# Quality Review

When performing a quality review, you can access the quality review print set by navigating to the Office Client List, click the arrows next to the printer icon and select **QUALITY REVIEW**. These are the default print sets, but your site may have defined custom print sets for your use.

Refer to Publication 5310, VITA/TCE Tax Return Quality Review Job Aid, for complete quality review instructions.

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

Previous

1

Next

SSN	FIRST	LAST	PHONE	PREPARER	STATUS	STATE	STATUS		
	Taxpayer	Sample		Craig Smith	In Progress				

Tools

Select

QUALITY REVIEW

Print Return

2018 1040 STACKED

TAXPAYER COPY PRINT

Testing Stack

PAPER FILE COPY

is

1

Next

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## Navigating TaxSlayer

Form or Topic	Keyword	Navigation to Data Entry Screen	Pub 4012 Page
982 Reduction of Tax Attributes...	98	Income>Less Common Income>Cancellation of Debt 1099-C, Form 982	Ext-4
1040-ES Estimated Tax Payments (Vouchers)	VOU	Payments & Estimates>Vouchers for 20XX Estimated Tax Payments	K-22
1040-X Amended Return	N/A	Select Amended Return Section from side menu or create prior year return	M-1
1095-A Health Insurance	N/A	Select Health Insurance Section from side menu>Follow screens to Advanced Premium Tax Credit	H-8
1098 Mortgage Interest Statement	1098	Deductions>Itemized Deductions>Mortgage Interest and Expenses>Mortgage Interest Reported on Form 1098	F-10
1098-E Student Loan Interest	STU	Deductions>Adjustments>Student Loan Interest Deduction	E-11
1098-T Tuition Statement	1098	Deductions>Credits Menu>Education Credits and/or Income>Less Common Income>Other compensation>Scholarships and Grants	J-9
1099-A Acquisition or Abandonment	CAP	Income>Capital Gain and Losses>Sale of Main Home Worksheet or use Capital Gains and Loss Items	Ext-1
1099-B Proceeds from Broker and Barter Exchange	1099	Income>Capital Gain and Losses>Capital Gain and Loss Items	D-26
1099-C Cancellation of Debt	C or CANC	Income>Less Common Income>Cancellation of Debt 1099-C, Form 982	D-64
1099-DIV Dividends	D	Income >1099-DIV, INT, OID>Interest or Dividend Income	D-14
1099-G State Tax Refund	G	Income>Form 1099-G Box 2	D-16
1099-G Unemployment Compensation	U	Income>Form 1099-G Box 1	D-5
1099-INT Interest Income	INT	Income>1099-DIV, INT, OID>Interest or Dividend Income	D-10
1099-INT Box 9, Private Activity Bond Interest (PAB)	INT	Other Taxes>Alternative Minimum Tax>Interest from specified private activity bonds exempt from the regular tax	D-12
1099-K Payment Card and Third Party...	N/A	Income>Form 1099-K>Income (include amount in gross receipts or sales)	D-20
1099-LTC Long-Term Care and Accelerated Death Benefits	8853	Deductions>Adjustments>Medical Savings Accounts (8853) and scroll to Long Term Care (LTC) Insurance Contracts	D-57
1099-MISC Miscellaneous Income	MIS	Income>1099-MISC	D-58
1099-NEC Nonemployee Compensation	NEC	Income>1099-NEC	D-18
1099-OID Original Issue Discount	INT	Income>1099-DIV, INT, OID>Interest or Dividend Income>Original Issue Discount, Form 1099-OID	D-10
1099-Q Payments from Education Programs	Q	If not taxable, do not enter, if taxable, then Out of Scope; also known as Qualified Tuition Program (QTP)	D-56
1099-QA Distributions from ABLE Accounts	N/A	If not taxable, do not enter, if taxable, then Out of Scope	D-56
1099-R IRA Distribution	-R	Income>1099-R, RRB-1099, RRB-1099-R, SSA-1099> Add or Edit a 1099-R	D-36
1099-R Pension Distributions	-R	Income>1099-R, RRB-1099, RRB-1099-R, SSA-1099> Add or Edit a 1099-R	D-36
1099-R Retirement	-R	Income>1099-R, RRB-1099, RRB-1099-R, SSA-1099> Add or Edit a 1099-R	D-36
1099-S Proceeds from Real Estate Transaction	-S	Income>Capital Gain and Losses>Capital Gains and Loss Item	D-32
1099-SA HSA	HSA	Deductions>Adjustments>Health Savings Account Form 8889	E-6

Form or Topic	Keyword	Navigation to Data Entry Screen	Pub 4012 Page
1310 Statement of Person Claiming Refund Due a Deceased Taxpayer	1310	Miscellaneous Forms>Form 1310	K-13
2120 Multiple Support Declaration	N/A	On the Dependent Entry Screen, check the box "This dependent qualifies for a Multiple Support Declaration" and follow the prompts on the next screen.	C-5
4852 Substitute for Form W-2	W	Income>W-2>Add a W-2>This is a substitute W-2	D-6
4852 Substitute for Form 1099-R	-R	Follow the 1099-R navigation and check the box indicating this is a substitute 1099-R	D-47
5329 Additional Taxes on Qualified Plans and Other Tax-Favored Accounts	5329	Other Taxes>Tax on Early Distribution	H-4
5498-SA	HSA	Deductions>Adjustments>Health Savings Account, Form 8889	E-7
CSA 1099-R Civil Service Annuity Paid	-R	Income>1099-R, RRB-1099, RRB-1099-R, SSA-1099>Add or Edit a 1099-R	D-40
CSF 1099-R Statement of Survivor Annuity Paid	-R	Income>1099-R, RRB-1099, RRB-1099-R, SSA-1099>Add or Edit a 1099-R	D-40
K-1 Beneficiary's (or Partner's) Share of Income	K	Income>Less Common Income>K-1 Earnings	D-51
RRB 1099 Railroad Retirement Benefits (Tier 1 blue form)	SSA	Income>1099-R, RRB-1099, RRB-1099-R, SSA-1099>Social Security Benefits/ RRB-1099	D-48
RRB 1099-R Railroad Retirement Benefits (Tier 2 green form)	RR	Income>1099-R, RRB-1099, RRB-1099-R, SSA-1099>RRB-1099-R	D-48
SSA-1099 Social Security Benefits	SSA	Income>1099-R, RRB-1099, RRB-1099-R, SSA-1099>Social Security Benefits/ RRB-1099	D-49
W-2 Wages & Salaries	W	Income>W-2	D-6
W-2G Gambling Winnings	W2G	Income>Less Common Income>Gambling Winnings, W-2G	D-56
Alimony Paid	ALIM	Deductions>Adjustments> Alimony Paid	E-9
Alimony Received	ALIM	Income>Alimony Received	E-9
Amended Return	N/A	Select Amended Return Section from side menu or create prior year return	M-1
American Opportunity Credit	1098	Deductions>Credits Menu>Education Credits	J-3
Annuity Calculator, Simplified Method or Public Safety Officer Exclusion	-R	Income>1099-R, RRB-1099, RRB-1099-R, SSA-1099>Add or edit a 1099-R>Click here for options	D-39
Brokers Statements	N/A	See appropriate 1099	
Business Expenses	C	Income>Profit or Loss From Business>Add (or edit) a Schedule C Income from Business>General Expenses, Car And Truck Expenses, or Other Expenses	D-23
Cancellation of Debt	CANC	Income>Less Common Income>Cancellation of Debt 1099-C, Form 982	D-64
Capital Gains	CAP	Income>Capital Gains and Losses	D-26
Capital Gains Distributions	INT or D	Income>1099-DIV, INT, OID>Interest and Dividend Income>Dividend Income>Capital Gain to Schedule D	D-14
Capital Loss Carryover	CAP	Income>Capital Gains and Losses>Other Capital Gains Data (including Capital Loss Carryover)	D-26

Form or Topic	Keyword	Navigation to Data Entry Screen	Pub 4012 Page
Charitable Distribution from IRA	-R	Income>1099-R, RRB-1099, RRB-1099-R, SSA-1099>Add or edit 1099-R>Subtract distribution that was sent directly by trustee to charity from Box 1 and enter the difference in Box 2a Income>1099-R, RRB-1099, RRB-1099-R, SSA-1099>Nontaxable Distributions – To add QCD indicator to return	D-36
Child and Dependent Care Expenses	2441	Deductions>Credits Menu>Child Care Credit	G-10
Deactivate Return		Client List>Tools>Deactivate	
Deceased Taxpayer	PER plus 1310	Personal Information>Check here if Taxpayer is deceased. PLUS, complete Form 1310 if person filing the return is other than spouse and getting a refund (Miscellaneous Forms>Form 1310)	K-13
Direct Deposit/Direct Debit	N/A	E-File Section>Bank Account	K-2
Dividend Income	D	Income >1099-DIV, INT, OID>Interest or Dividend Income	D-14
Donations to Charity	CHA	Deductions>1099-DIV, INT, OID>Gifts to Charity	F-4
Early Withdrawal Penalty (not on 1099-INT)	EARL	Deductions>Adjustments> Penalty on Early Withdrawal of Savings or CD	E-1
Earned Income Credit		Basic Information>Personal Information>Filing Married Filing Separately and meets the requirements to claim the EIC	I-2
Education Expenses	8863	Deductions >Credits Menu>Education Credits	J-1
Educator Expenses	EDUCA	Deductions>Adjustments> Educator Expenses	E-4
Elderly or Disabled Credit	ELD	Deductions>Credits Menu >Credit for the Elderly or Disabled Schedule R	G-18
Estimated Tax Payments paid for current tax year	FED	Payments & Estimates>Federal Estimated Payments	H-7
Estimated Payment Vouchers (Federal) for next year	VOU	Payments & Estimates>Vouchers for 20XX Estimated Payments	K-21
Exempt Interest	INT	Income>1099-DIV, INT, OID>Interest or Dividend Income>Interest Income, Form 1099-INT	D-12
Extension, Filing for	EXTE	Miscellaneous Forms>Form 4868	M-10
First-Time Homebuyer Credit (Repayment)	FIR	Other Taxes>Repayment of First-Time Homebuyer Credit	H-2
Foreign Tax Credit	1116	Deductions>Credits Menu>Foreign Tax Credit	G-6
Gambling Winnings	W2G	Income >Less Common Income>Gambling Winnings, W-2G	D-56
Gambling Losses	2G or W2G	W-2G>Itemized Deductions> Miscellaneous Deductions> Gambling losses to the extent of gambling winnings	F-12
Health Savings Accounts	HSA	Deductions>Adjustments> Health Savings Account	E-6
Household Employee Income (no W-2)	OTHER	Income>Less Common Income>Other Compensation> Household Employee Income	D-63
Identity Protection PIN	PIN	Basic Information>IRS Identity Protection PIN	P-3
Injured Spouse	INJ	Miscellaneous Forms>Form 8379	P-7
Interest Income or Interest Income not on a Form	INT	Income>1099-DIV, INT, OID>Interest or Dividend Income>Interest Income, Form 1099-INT	D-11
IRA Contributions (Traditional IRA)	IRA	Deductions>Adjustments>IRA Deduction	E-10



Form or Topic	Keyword	Navigation to Data Entry Screen	Pub 4012 Page
IRA Contributions (ROTH IRA)	RETI	Deductions>Credits Menu>Retirement Savings Credit>Enter Any Current Year Traditional or Roth IRA Contributions (Do not re-enter Traditional IRA contributions already reported in the IRA Deduction menu)	E-10
IRA Distributions	-R	Income>1099-R, RRB-1099, RRB-1099-R, SSA-1099>Add or Edit a 1099-R	D-36
IRA Qualified Charitable Distribution (Not a Charitable Gift Annuity)	-R	Income>1099-R, RRB-1099, RRB-1099-R, SSA-1099>Add or edit 1099-R>Subtract distribution that was sent directly by trustee to charity from Box 1 and enter the difference in Box 2a. Click continue and navigate back to Income>1099-R, RRB-1099, RRB-1099-R, SSA-1099>Go to Nontaxable Distributions> and check the box “Check here to mark this as a Qualified Charitable Distribution (QCD) on your return.”	D-36
IRA Rollover	-R	Income>1099-R, RRB-1099, RRB-1099-R, SSA-1099> Add or Edit a 1099-R>check the box “Check here if all/part of the distribution was rolled over and enter the rollover amount.” Go back and reduce Box 2a by amount of rollover.	D-41
ITIN, Application for	W7	Miscellaneous Forms>Form W-7	L-4
Jury Duty Pay	N/A	Income>Less Common Income>Other Income Not Reported Elsewhere	D-56
Jury Duty Paid to the Employer	N/A	Deductions>Adjustments>Other Adjustments>Jury Duty Pay	E-1
Lump Sum Social Security Benefit	SSA	Income>1099-R, RRB-1099, RRB-1099-R, SSA-1099>Social Security Benefits/ RRB-1099>Begin Worksheet	D-50
Medical and Dental Expenses	MED	Deductions>Itemized Deductions>Medical and Dental Expenses	F-5
Medicaid Waiver Payments on W-2 (that may be excluded from income under Notice 2014-7)	W	Income>W-2>enter the amount in the box titled “Medicaid Waiver Payment in Box 1” below box 13 (this amount will be subtracted on Schedule 1).	D-9
Mileage for Charitable Travel	CHA	Deductions>Itemized Deductions>Gifts to Charity>Noncash Gifts to Charity	F-11
Mileage for Medical Travel	MED	Deductions>Itemized Deductions>Medical and Dental Expenses	F-7
Mortgage Interest and Points Paid	MORT	Deductions>Itemized Deductions>Mortgage Interest and Expenses>Mortgage Interest Reported on Form 1098	F-10
Mortgage Interest Paid—not on Form 1098	MORT	Deductions>Itemized Deductions>Mortgage Interest and Expenses>Mortgage Interest Not Reported on Form 1098	F-10
Noncash Donations that total \$500 or less	CHA	Deductions>Itemized Deductions>Gifts to Charity>Noncash Gifts to Charity	F-11
Notary Fees	SELF	Other Taxes>Self-Employment Tax>Enter Exempt Notary Income (exempt from SE tax and EIC)	D-17
OID Interest	INT	Income>1099-DIV, INT, OID>Interest or Dividend Income	D-10
Other Income (prizes, jury duty, etc.)	N/A	Income>Less Common Income>Other Income Not Reported Elsewhere	D-56
Pension Distributions	-R	Income>1099-R, RRB-1099, RRB-1099-R, SSA-1099> Add or Edit a 1099-R	D-36
Personal Property Taxes	PROP	Deductions>Itemized Deductions> Taxes You Paid	F-8
PIN, Identity Protection	PIN	Basic Information>IRS Identity Protection PIN	P-3
Private Activity Bond interest	INT	Income>1099-DIV, INT, OID>Interest or Dividend Income	D-12
Prizes and Awards	N/A	Income>Less Common Income>Other Income Not Reported Elsewhere	D-58
Public Safety Officer Exclusion	-R	Income>1099-R, RRB-1099, RRB-1099-R, SSA-1099>Add or edit 1099-R>Click here for options	D-39
Real Estate Taxes	PROP	Deductions>Itemized Deductions>Taxes You Paid	F-8

Form or Topic	Keyword	Navigation to Data Entry Screen	Pub 4012 Page
Refunds of State and Local Income Tax (if reportable)	G [box 2]	Income>Form 1099-G Box 2	D-16
Retirement Savings Credit	RETI	Deductions>Credits Menu>Retirement Savings Credit	G-14
Roth IRA Contributions	IRA	Deductions>Credits Menu>Retirement Savings Credit>Any Current Year Roth IRA Contributions	G-14
Royalties (Simple royalties with no associated expenses)	SCHEDULE E	Income>Supplemental Income and Loss >Schedule E Rent and Royalty Information	D-54
Sale of Main Home	CAP	Income>Capital Gain and Losses>Sale of Main Home Worksheet or use Capital Gains and Loss Items	D-32
Sale of Stock	CAP	Income>Capital Gain and Losses	D-26
Sales Tax Deduction	TAX	Deductions>Itemized Deductions>Taxes You Paid	F-9
Schedule C	C	Income>Profit or Loss from Business	D-17
Scholarships and Grants	OTHER	Income>Less Common Income>Other compensation>Scholarships and Grants	D-63 J-1
Self-employed Health Insurance Deduction	Self	Federal Section>Deductions>Adjustments>Self-Employment Health Insurance	D-23 E-5
Self-employment Income	C	Income>Profit or Loss from Business	D-17
Seller-financed Mortgage Interest Paid	MORT	Deductions>Itemized Deductions>Mortgage Interest and Expenses>Mortgage Interest Not Reported on Form 1098	
Seller-financed Mortgage Interest Received	INT	Income>1099-DIV, INT, OID>Interest or Dividend Income>Seller Financed Interest Income	D-13
Simplified Method	-R	Income>1099-R, RRB-1099, RRB-1099-R, SSA-1099>Add or edit a 1099-R>Click here for options (under box 2a Taxable Amount)	D-39
Social Security Benefits	SSA	Income>1099-R, RRB-1099, RRB-1099-R, SSA-1099> Social Security Benefits/ RRB-1099	D-49
State and Local Taxes Paid	STAT	Deductions>Itemized Deductions>Taxes You Paid> Additional State and Local Income Tax	F-8
Student Loan Interest	STU	Deductions>Adjustments> Student Loan Interest Deduction	E-11
Substitute W-2	W	Income>W-2>Add or edit a W-2 Wage Statement>Check the box “This is a substitute W-2”	D-6
Tax Exempt Interest	INT	Income>1099-DIV, INT, OID>Interest or Dividend Income>Interest Income, Form 1099-INT	D-12
Taxable Refund Worksheet or State and Local Tax Refund Worksheet	G [box 2]	Income>Form 1099-G Box 2	D-16
Taxes Paid, Federal or State Estimated	FED	Payments & Estimates>Federal Estimated Tax Payments or State Estimated Payments	H-7
Taxes Paid, State and Local Estimated	FED or STATE	Payments & Estimates>State Estimated Payments or Federal Estimated Tax Payments	H-7
Tip Income (not reported to employer)	W	Income>W-2>Unreported Tips (on W2 below line 10)	D-7
Tip Income (not reported to employer because tips were less than \$20 per month)	4137	Other Taxes>Tax on Unreported Tip Income	D-7

Form or Topic	Keyword	Navigation to Data Entry Screen	Pub 4012 Page
Traditional IRA Contributions	IRA	Deductions>Adjustments>IRA Deduction	E-10 G-15
Tribal Per Capita Payments not on 1099	N/A	Income>Less Common Income>Other Income Not Reported Elsewhere	
Unemployment Compensation	G	Income>Form 1099-G Box 1	D-5
Unemployment Compensation Repayment—Same Year as Benefit Received	G	Income>Form 1099-G Box 1	D-5
Volunteer Expenses	CHA	Deductions>Itemized Deductions>Gifts to Charity	F-11
Vouchers for Estimated Payments Federal State	VOU	Payments & Estimates>Vouchers for 20XX Estimated Tax Payments> Estimated Payments for Next Year	K-18
Wages & Salaries	W	Income>W-2	D-6
W-7 Application for ITIN	W7	Miscellaneous Forms>W-7	L-4

## Notes

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# **Tab P: Partner Resources**

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# **Resources for Assisting Taxpayers**

## **Information for Assisting People with Disabilities**

There are many misconceptions about interacting with people with disabilities. Publication 5192, Ten Key Points of Communicating with People with Disabilities, covers the 10 core disability etiquette points that volunteers should be aware of when working with this group.

## **Serving Taxpayers Who Are Deaf or Hard of Hearing**

Taxpayers who are deaf or hard of hearing have varying ranges of language skills and abilities. Some can communicate verbally with you, while others cannot. Some can read lips, and some communicate with English Exact Sign which is a method of sign language that

mimics the English language precisely as it is spoken. However, most taxpayers who are deaf or hard of hearing communicate with American Sign Language (ASL). Publication 5231, Key Points for Communicating with People who are Deaf or Hard of Hearing, provides helpful points of etiquette for volunteers serving this group at the VITA/TCE sites.

## **Veterans Crisis Line**

The Veterans Crisis Line connects Veterans in crisis and their families and friends with qualified, caring Department of Veterans Affairs responders through a confidential toll-free hotline, online chat, or text. Veterans and their loved ones can call 1-800-273-8255 and Press 1, chat online, or send a text message to 838255 to receive confidential support 24 hours a day, 7 days a week, 365 days a year. Support for individuals who are deaf and hard of hearing is available TTY 1-800-799-4889.

## **IRS Taxpayer Assistance Center Appointment Service**

The IRS requires appointments at Taxpayer Assistance Center (TAC) locations throughout the United States. Taxpayers will call a new toll-free number to make an appointment for face-to-face service. Taxpayers requiring an appointment at a TAC location should call 1-844-545-5640.

The IRS also provides Virtual Tax Services at various locations that do not have a TAC. With this model, taxpayers sit at a designated workstation and are assisted by an IRS employee who appears on screen and is located in a remote office.

## **IRS Voice and Chat Bots**

Voice bots are software powered by artificial intelligence (AI) that allow a caller to navigate an interactive voice response (IVR) system with their voice, generally using natural

language. Chat bots simulate human conversation through web-based text interaction, also using AI-powered software to respond to natural language prompts.

The IRS has deployed voice and chat bots in English and Spanish for phone lines that assist taxpayers with tax payments issues or understanding an IRS notice they may have received. The bots are now available to help taxpayers with:

- How to make one-time payments
- Answers to frequently asked questions
- Collection notice clarification

IRS voice bots will also enable taxpayers to authenticate their identity to establish payment plans, request a transcript and obtain information about their accounts, such as payoff details.

## Other Languages

IRS is translating tax resources into more languages. Currently, basic tax information is available in twenty languages. Refer to **[www.irs.gov/help/languages](http://www.irs.gov/help/languages)**.

Form 13614-C, Intake/Interview & Quality Review Sheet, is available in multiple languages. These can be downloaded at **[www.irs.gov/forms-instructions](http://www.irs.gov/forms-instructions)**.

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☒ Taxpayer prefers to receive written communications from the IRS in a language other than English.

Language preference \*

- Please Select -

- Please Select -

English

Spanish

Korean

Vietnamese

Russian

Arabic

Haitian Creole

Tagalog

Portuguese

Polish

Farsi

French

Japanese

Gujarati

Punjabi

Khmer

Urdu

Bengali

Italian

written communications from the IRS in an accessible format.

address.

er only)

Taxpayers may choose to receive written communication from the IRS in a language other than English. Mark the appropriate box in the Basic Information section in TaxSlayer and select the language from the drop-down list.

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# **IP PIN Guidance for Identity Theft Victims**

Being sensitive towards victims of identity theft is critical to assisting taxpayers through a confusing and frustrating situation.

Remember victims of identity theft are:

- Victimized by identity thieves, mostly through no fault of their own, and
- Trying to comply with tax laws, file a tax return and pay their fair share of taxes

From mid December through early January, the IRS mails Notice CP01A to taxpayers previously identified as identity theft victims. The notice includes a 6-digit Identity Protection Personal Identification Number (IP PIN) to be entered on the tax return.

Taxpayers are mailed Notice CP01A every year as long as the identity theft indicator remains on their account (usually 3 years).

## **Use the most recent IP PIN regardless of the tax year.**

Use the chart below when assisting taxpayers who are victims or may be victims of identity theft at VITA/TCE site.

<b>If...</b>	<b>Then...</b>
Identity Protection PIN (IP) PIN was issued to primary and/or, secondary and/or dependent taxpayer(s)	Ensure the IP PIN is input correctly on the tax return.
Taxpayer received an IP PIN but didn't bring it with them	<ol style="list-style-type: none"><li>1. Complete a tax return for the taxpayer.</li><li>2. Provide the taxpayer with a complete copy of the tax return.</li></ol>

	<p>(Provide two copies one copy to keep for their records and the other copy if the taxpayer will mail the tax return.)</p> <p>3. Refer to Lost, Misplaced or Non-Receipt of IP PIN on the following page.</p> <p>4. If the taxpayer wants to e-file, arrange for the taxpayer to provide the IP PIN by returning to the site or via telephone.</p>
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<p>Taxpayer received an IP PIN but misplaced or lost it</p>	<ol style="list-style-type: none"> <li>1. Complete a tax return for the taxpayer.</li> <li>2. Provide the taxpayer with a complete copy of the tax return. (Provide two copies one copy to keep for their records and the other copy if the taxpayer will mail the tax return.)</li> <li>3. Refer to Lost, Misplaced or Non-Receipt of IP PIN on the following page.</li> </ol>
-------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

	<p>4. If the taxpayer receives original or a reissued IP PIN and wants to e-file, arrange for the taxpayer to provide the IP PIN by returning to the site or via telephone.</p>
<p>Taxpayer didn't receive IP PIN but IRS rejected the e-filed tax return because the IP PIN wasn't entered.</p>	<p>1. Refer to Lost, Misplaced or Non-Receipt of IP PIN on the following page.</p> <p>2. Provide the taxpayer with two complete copies of the tax return.</p>

	<p>3. If the taxpayer receives the original or a reissued IP PIN and the taxpayer wants to e-file, advise the taxpayer to provide the IP PIN by returning to the site or via telephone.</p> <p>4. If IRS doesn't provide the IP PIN, advise the taxpayer to follow IRS instructions in mailing the tax return. There may be processing</p>
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	delays as IRS verifies the taxpayer's identity.
IRS rejected the taxpayer's tax return because the taxpayer's primary/secondary/dependent SSN was previously used.	<ol style="list-style-type: none"> <li>1. Advise the taxpayer to contact the IRS for assistance. If required, they will advise the taxpayer to complete Form 14039, Identity Theft Affidavit, and to mail it with their tax return to the IRS. Taxpayers can electronically complete and submit Form 14039, Identity</li> </ol>

	<p>Theft Affidavit. Use a fillable form at IRS.gov, print, then attach the form to your return and mail your return according to instructions. The IRS will respond in approximately 30 days after all the necessary information is received.</p> <p>2. Provide the taxpayers two copies of their tax return. One copy for the taxpayer to keep for their records</p>
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	and the other copy to mail.
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## **Lost, Misplaced or Non-Receipt of IP PIN**

If a taxpayer didn't receive his/her new IP PIN or the taxpayer misplaced it, the taxpayer has two options:

1. Register and create a user profile to get his/her current IP PIN. The registration process will require the taxpayer to provide specific personal information and answer a series of questions to validate his/her identity. Go to **Retrieve Your Identity Protection PIN (IP PIN)** at **[www.irs.gov/identity-theft-fraud-scams/retrieve-your-ip-pin](https://www.irs.gov/identity-theft-fraud-scams/retrieve-your-ip-pin)**.
2. Contact IRS at 1-800-908-4490 to request his/her IP PIN to be reissued

by mail if the taxpayer is unable or unwilling to create an account on the IRS website.

The taxpayer will need to mail a paper tax return without the IP PIN if either of the following situations apply:

1. The taxpayer has moved since January 1 of this year, or
2. It's after October 14 and the taxpayer hasn't filed his/her current or prior year tax return.

Existing IP PIN users seeking to retrieve their numbers should not apply for a new IP PIN with Form 15227. The Form 15227 application process is only for taxpayers who are newly opting into the program and do not already have an IP PIN requirement.

IRS will review the return to confirm the taxpayer's identity which may delay a refund.



*Basic Information>IRS Identity  
Protection PIN or Federal  
Section>Miscellaneous Forms>IRS  
Identification PIN*

To enter a taxpayer's IP PIN in the tax software, select **Miscellaneous Forms** under the Federal Section on the left navigation bar and then select **IRS Identification PIN** and complete the screen as shown.

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## IRS Identity Protection PIN

**Enter an Identity Protection PIN for each person who received one from the IRS. Leave fields blank for individuals who did not receive a PIN from the IRS.**

Taxpayer Sample (XXX-XX-9996)

Spouse Carolina (XXX-XX-6666)

[Recover a lost Identity Protection PIN](#)

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# **Voluntary Opt-In IP PIN**

## **Identity Protection PIN Opt-In Program Expanded for all Taxpayers**

Taxpayers may voluntarily opt-in to receive an Identity Protection PIN (IP PIN). The six-digit IP PIN prevents the misuse of their Social Security number on fraudulent federal income tax returns. An IP PIN helps the IRS verify a taxpayer's identity and accept their electronic or paper tax return. If taxpayers want to opt in, please note:

- They must pass a rigorous identity verification process.
- Spouses and dependents are eligible for an IP PIN if they can pass the identity proofing process.

## Here's how it works:

- Taxpayers may go to the **Get an IP PIN ([www.irs.gov/ippin](http://www.irs.gov/ippin))** tool on IRS.gov, pass Secure Access authentication and immediately access a six-digit IP PIN. Before using the **Get an IP PIN tool** the taxpayers should review the requirements at **[www.IRS.gov/secureaccess](http://www.IRS.gov/secureaccess)**.
- Do not file a Form 14039, Identity Theft Affidavit, for clients who are not tax-related identity theft victims and
- who are voluntarily opting into the program.
- When prompted by tax preparation products, clients or their tax preparers must enter the IP PIN issued to
- the primary and/or secondary taxpayers or their dependents.
- An electronic tax return rejects if an incorrect IP PIN is used.

- Taxpayers with either a Social Security number (SSN) or Individual Tax Identification Number (ITIN) who can verify their identities are eligible.
- An IP PIN is valid for one calendar year. Clients must obtain a new IP PIN each year at the start of the filing season by accessing the account they created at [www.irs.gov/ippin](http://www.irs.gov/ippin).
- While currently there is no opt-out feature, the IRS may add this feature later for taxpayers with online access.

## **Alternatives to online Get an IP PIN tool:**

Taxpayers who cannot authenticate their identities online and may file Form 15227, Application for an Identity Protection Personal Identification Number. The taxpayers adjusted gross income on the last filed return must be below \$73,000 for Individuals or \$146,000 for Married Filing Joint. An IRS

assistor will call taxpayers to ask a series of questions to verify their identities. Once the taxpayer's identity is verified, they will receive their IP PIN via the U.S. Postal Service usually within four to six weeks.

Taxpayers who cannot authenticate online or with the Form 15227 process, have the option to verify their identities in person by **making an appointment** at an IRS office. Taxpayers must bring one current government-issued picture identification document and another identification document to prove their identity. An IP PIN will be issued **within 3 weeks** if their identity is authenticated at a local office.