

Links

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Form8880-He Ho-lp IRA-Meal Med-Pay PDF-Res Ret-Sche Scho-Su T-Z

Most screenshots are from 2021 software.
There may be subsequent changes between
2021 software and 2022. Screenshots will be
updated only if these changes are significant.

4012 Read Me

How to Use the Electronic 4012

4012 Updates and Errata

National Tax Training Committee (NTTC)
Resources Available by Direct Link
(including Taxpayer Worksheets)

Windows Tip:
To return to the
most recent page,
hold Alt and press
the left arrow key.



4012

VITA/TCE Volunteer Resource Guide

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

2022 RETURNS



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.



How to Get Technical Updates?

Updates to the volunteer training materials will be contained in Publication 4491-X, VITA/TCE Training Supplement. **Pub 4012 NTTC Modified Rel 2 will contain updates from Pub 4491-X. See Pub 4491-X.**

Volunteer Standards of Conduct

VITA/TCE Program

The mission of the VITA/TCE return preparation program is to assist eligible taxpayers in satisfying their tax responsibilities by providing free tax return preparation. To establish the greatest degree of public trust, volunteers are required to maintain the highest standards of ethical conduct and provide quality service.

Annually all VITA/TCE volunteers (whether paid or unpaid) must pass the Volunteer Standards of Conduct (VSC) certification test and agree that they will adhere to the VSC by signing and dating Form 13615, Volunteer Standards of Conduct Agreement, prior to volunteering at a VITA/TCE site. In addition, **client facilitators**, return preparers, quality reviewers, coordinators, and tax law instructors must certify in Intake/Interview and Quality Review. Volunteers who answer tax law questions, instruct tax law classes, prepare or correct tax returns, or conduct quality reviews of completed returns must also certify in tax law prior to signing the form. Form 13615 is not valid until the site coordinator, sponsoring partner, instructor, or IRS contact confirms the volunteer's identity, name and address, and signs and dates the form and signs and dates the form.

As a volunteer in the VITA/TCE Program, you must adhere to the following Volunteer Standards of Conduct:

VSC 1 - Follow the Quality Site Requirements (QSR).

VSC 2 - Do not accept payment, ask for donations, or accept refund payments for federal or state tax return preparation from customers.

VSC 3 - Do not solicit business from taxpayers you assist or use the information you gained about them (their information) for any direct or indirect personal benefit for yourself or any other specific individual.

VSC 4 - Do not knowingly prepare false returns.

VSC 5 - Do not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct considered to have a negative effect on the VITA/TCE program.

VSC 6 - Treat all taxpayers in a professional, courteous, and respectful manner.

Failure to comply with these standards could result in, but is not limited to, the following:

- Your removal from all VITA/TCE program;
- Inclusion in the IRS Volunteer Registry to bar future VITA/TCE activity indefinitely;
- Deactivation of your sponsoring partner's site VITA/TCE EFIN (electronic filing ID number);
- Removal of all IRS products, supplies, loaned equipment, and taxpayer information from your site;
- Termination of your sponsoring organization's partnership with the IRS;
- Termination of grant funds from the IRS to your sponsoring partner; and
- Referral of your conduct for potential TIGTA and criminal investigations.

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Confidentiality Statement:

All tax information you receive from taxpayers in your volunteer capacity is strictly confidential and should not, under any circumstances, be disclosed to unauthorized individuals.

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How to Use This Guide

This publication is designed as a guide to assist you in preparing a return using TaxSlayer.* Not all forms are authorized for all volunteer programs. Forms intended specifically for the Military VITA Program will be annotated as such. Volunteers should only provide tax assistance based on their level of certification—Basic, Advanced, Military, International, Foreign Student and Puerto Rico 1 & 2.

The screening sheets/decision trees, charts and interview tips are from your training materials, **Publication 17**, Your Federal Income Tax Guide For Individuals, and other tax topic related publications. Use these tools during the dialogue with the taxpayer—“ask the right questions; get the right answers.”



Here are the icons used for ease of navigation throughout this publication. Hyperlinks in blue bold type will link you to the link or document labeled. **Links to IRS Forms, Instructions, Publications, etc. will go to the current year version. If preparing a prior year return be sure that your references are for the correct tax year.**

Also the Table of Contents is linked to jump to every listing.

Interactive Tax Assistant (ITA), is an excellent tool to guide you through answers to tax law questions and is available www.irs.gov/help/ita.

The IRS SPEC (Stakeholder Partnerships, Education and Communication) allows volunteers to use the IRS provided software to prepare and electronically file their own tax return and the returns of family and friends. Unlike VITA/TCE returns, these returns have no income or tax law limitations.



The software may change after this publication becomes available. Screen shots in this guide may depict last year's version of the software. Follow the menus and prompts to enter current year tax information in the software. If additional information is needed, refer to TaxSlayer's VITA/TCE Blog. The blog will keep you up to date with any changes and notifications regarding preparing, creating or modifying returns. **Publication 4491-X**, VITA/TCE Training Supplement, will be released in January to notify volunteers of any tax law and software updates.

For additional information on how to use the Pub 4012 NTTC Modified including web-based enhancements read the 4012 READ ME file. Also see the video on How to Use the Electronic 4012.

The VITA scope pages 6-20 were removed from this 4012. Since Tax-Aide scope is different from VITA scope, Tax-Aide volunteers are referred to the Tax-Aide Scope Manual.

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VITA/TCE Quality Site Requirements

All taxpayers using the services offered through the VITA/TCE programs should be confident they are receiving accurate tax return preparation and quality service. The purpose of the ten **Quality Site Requirements (QSR)** is to ensure quality and accurate tax return preparation and consistent site operations. The QSR are required to be communicated to all volunteers and partners to ensure IRS and partner mutual objectives are met. The ten requirements are listed below.

QSR 1: Certification

QSR 2: Intake/Interview & Quality Review Process

QSR 3: Confirming Photo Identification and Taxpayer Identification Numbers (TIN)

QSR 4: Reference Materials

QSR 5: Volunteer Agreement

QSR 6: Timely Filing of Tax Returns

QSR 7: Civil Rights

QSR 8: Correct Site Identification Number (SIDN)

QSR 9: Correct Electronic Filing Identification Number (EFIN)

QSR 10: Security

For detailed guidance on the QSR, refer to **Publication 5166**, VITA/TCE Quality Site Requirements and the **Tax-Aide Policy and Procedures Manual in the Volunteer Portal**.

For guidance on applying the QSR to alternative filing methods, see **Publication 5324**, Fact Sheet for Partners and Employees-Quality Site Requirements for Alternative Filing Models.



This provision has been renewed through tax year 2025. Refer to this tab and the Temporary Provisions lesson in [Publication 4491](#) for additional information.

Discharge of Qualified Principal Residence Indebtedness

Use the job aid on the following page to determine if the debt forgiveness on the main home is within scope.

Taxpayers may exclude from income certain debt forgiven or canceled debt on their principal residence. This exclusion is applicable to the discharge of “qualified principal residence indebtedness.” If the canceled debt qualifies for exclusion from gross income, the debtor may be required to reduce tax attributes (certain credits, losses, and basis of assets) by the amount excluded.

If a property was taken by the lender (foreclosure) or given up by the borrower (abandonment), the lender usually sends the taxpayer [Form 1099-A](#), Acquisition or Abandonment of Secured Property. Form 1099-A will have information needed to determine the gain or loss due to the foreclosure or abandonment.

- If the debt is canceled, the taxpayer will receive [Form 1099-C](#), Cancellation of Debt. If foreclosure/abandonment and debt cancellation occur in the same calendar year, the lender may issue only Form 1099-C, including the information that would be reported on Form 1099-A.

Volunteers may assist taxpayers who meet the following requirements:

- The home was never used in a business or as rental property
- The debt was not canceled because the taxpayer filed bankruptcy
- The taxpayer isn't in bankruptcy when he/she comes to the site for assistance
- Form 1099-C doesn't include an amount for interest
- The debt must be a mortgage used only to buy, build, or substantially improve the taxpayer's primary residence, i.e., this money was not used to pay off credit cards, medical/dental expenses, vacations, etc.
- The mortgage was secured by the taxpayer's primary residence
- The mortgage was not more than \$750,000 (\$375,000 if Married Filing Separately). The maximum amount a taxpayer can treat as qualified principal residence indebtedness for debt discharged after 2006 and before 2021 is \$2 million (\$1 million if married filing separately).



To exclude debt forgiven on principal residence, go to *Income>Other Income>Cancellation of Debt>Exclusions*



Form 1099-C, Box 3 (Interest if included in Box 2, Amount of Debt Canceled) and Box 6, Code A
Out of Scope.



If a bankruptcy, **Out of Scope.**



If personally liable for the debt, sales price is the lesser of balance of principal outstanding (Form 1099-A, Box 2) or fair market value of property (Form 1099-A, Box 4); if not personally liable on the debt, sales price is the balance or principal outstanding.

Screening Sheet for Foreclosures/Abandonments and Cancellation of Debt (Page 1)



Publication 4731-A

Screening Sheet for Foreclosures/Abandonments and Cancellation of Debt

If the taxpayer is in bankruptcy, the tax return is Out of Scope for the VITA/TCE Programs.

Instructions: Use this Screening Sheet to assist taxpayers with Form(s) 1099-A and/or 1099-C with cancellation of debt issues.

- Use Part I for taxpayers with only Form 1099-A for a foreclosure or abandonment of their principal residence.
- Use Part II for taxpayers with Form 1099-C, or both Forms 1099-A and 1099-C resulting from cancellation of debt on a home mortgage loan.
- Use [Publication 4731](#), Screening Sheet for Nonbusiness Credit Card Debt Cancellation, for taxpayers with Form 1099-C resulting from cancellation of credit card debt.

Part I – Home Mortgage Loan

1. Did the taxpayer receive Form 1099-A, Acquisition or Abandonment of Secured Property, from their home mortgage lender?

Yes – Go to Step 2

No – Advise the taxpayer to get the documentation from the home mortgage lender.

2. Did the taxpayer ever use the home in a trade or business or as rental property?

Yes – Go to Step 6

No – Go to Step 3

3. Is Box 5 of Form 1099-A checked indicating a recourse loan in which the taxpayer is personally liable?

Yes – The sales price is the lesser of Box 2 (Balance of principal outstanding) or Box 4 (Fair market value of property) on Form 1099-A.

No – The sales price is the amount in Box 2 (Balance of principal outstanding) on Form 1099-A. The taxpayer is not personally liable (nonrecourse loan).

4. Ask the taxpayer for the cost or basis of the home.

Refer to [Publication 523](#), Selling your Home, for further information, if needed.

5. Report the sale of the personal residence on Form 8949, Sales and Other Disposition of Capital Assets, and Schedule D, Capital Gains and Losses.

If the disposition of the property results in a:

Gain – The taxpayer may qualify for the Section 121 exclusion (\$250,000 or \$500,000 if Married Filing Jointly) of the gain on the sale of a principal residence, if all requirements are met.

Loss – The taxpayer cannot claim a loss on the sale or disposition of a principal residence. Use adjustment Code L on Form 8949 to exclude this loss.

See Ext-4, “Entering Forgiveness of Qualified Principal Residence Indebtedness” for further information.

6. These tax issues are outside the scope of the volunteer program.

Refer the taxpayer to:

- IRS website for the most up-to-date information
- A professional tax preparer.
- The [Taxpayer Advocate Service](#) (TAS): 1-877-777-4778, TTY/TDD 1-800-829-4059. TAS may help if the problem cannot be resolved through normal IRS channels.

Additional Resources:

- [Publication 523](#), Selling your Home
- [Publication 525](#), Taxable and Nontaxable Income
- [Publication 4681](#), Canceled Debts, Foreclosures, Repossessions, and Abandonments
- [Form 982](#), Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment) and Instructions

Entering Forgiveness of Qualified Principal Residence Indebtedness



Income > Other Income > Cancellation of Debt > Exclusions

Reduction of Tax Attributes

Part I: General Information

Form belongs to

- Taxpayer Example
- Spouse Example

Amount excluded is due to (check applicable boxes):

- Discharge of indebtedness in a title 11 case.
- Discharge of indebtedness to the extent insolvent (not in a title 11 case).
- Discharge of qualified farm indebtedness.
- Discharge of qualified real property business indebtedness.
- Discharge of qualified principal residence indebtedness.

Total amount of discharged indebtedness excluded from gross income *

\$

- Check here if you elect to treat all real property described in section 1221(a)(1), relating to property held for sale to customers in the ordinary course of a trade or business, as if it were depreciable property.

Part II: Reduction of Tax Attributes

Enter amount excluded from gross income:

Discharge of qualified real property business indebtedness

\$

Use the job aid on the preceding pages to determine if the debt forgiveness on the main home is within scope.

Form 982, Reduction of Tax Attributes Due to Discharge of Indebtedness, must be filed with the taxpayer's return to report the excluded amount of discharged indebtedness and the reduction of certain tax attributes:

- Indicate whether the Form 1099-C was issued to the taxpayer or spouse
- Check the box for Discharge of qualified principal residence indebtedness
- Enter the amount of primary mortgage debt cancelled (Form 1099-C, Box 2)

Screening Sheet for Foreclosures/Abandonments and Cancellation of Debt (Page 2)

Part II – Home Mortgage Loan

1. Did the taxpayer receive Form 1099-C, Cancellation of Debt, from their home mortgage lender and is the information shown on the form correct?

Yes – Go to Step 2

No – Go to Step 6

Note: Answer “yes” if the taxpayer has received a Form 1099-A and Form 1099-C.

2. Did the taxpayer ever use the home in a trade or business or as rental property?

Yes – Go to Step 6

No – Go to Step 3

3. Does Box 3 of Form 1099-C show any interest or does box 6 show code A indicating bankruptcy?

Yes – Go to Step 6

No – Go to Step 4

Note: If Box 6 is not marked with code A but the taxpayer has subsequently filed bankruptcy, answer “yes.”

4. Ask the following questions to determine if the discharged debt is “qualified principal residence indebtedness:”

a. Was the mortgage taken out to buy, build, or substantially improve the taxpayer’s principal residence? (**Note:** A principal residence is generally the home where the taxpayer lives most of the time. A taxpayer can have only one principal residence at any one time.)

Yes – Go to Step 4b

No – Go to Step 6

b. Was the mortgage secured by the taxpayer’s principal residence?

Yes – Go to Step 4c

No – Go to Step 6

c. Was any part of the mortgage used to pay off credit cards, purchase a car, pay for tuition, pay for a vacation, pay medical/dental expenses, or used for any other purpose other than to buy, build, or substantially improve the principal residence?

Yes – Go to Step 6

No – Go to Step 4d

d. Was the mortgage amount more than \$750,000 (\$375,000 if Married Filing Separately)?

Yes – Go to Step 6

No – Go to Step 5

5. The discharged debt is “qualified principal residence indebtedness.”

The volunteer should complete the applicable lines on Form 982, and file it with the taxpayer’s return. If the residence was disposed of, the taxpayer also may be required to report the disposition (sale) on Form 8949 and Schedule D.

6. These tax issues are outside the scope of the volunteer program. The taxpayer may qualify to exclude all or some of the discharged debt. However, the rules involved in the mortgage debt relief exclusions are complex.

Refer the taxpayer to:

- IRS website for the most up-to-date information
- A professional tax preparer.
- The [Taxpayer Advocate Service](#) (TAS): 1-877-777-4778, TTY/TDD 1-800-829-4059. TAS may help if the problem cannot be resolved through normal IRS channels.

Additional Resources:

- Publication 523, Selling your Home
- Publication 525, Taxable and Nontaxable Income
- Publication 4681, Canceled Debts, Foreclosures, Repossessions, and Abandonments
- Form 982, Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment) and Instructions

Entering Forgiveness of Qualified Principal Residence Indebtedness (continued)

Elect under section 108(b)(5) to reduce basis. (If you enter anything here, you must write an explanation below)

\$

Any net operating loss

\$

Any general business credit

\$

Any minimum tax credit carryover

\$

Any net capital loss

\$

Basis of nondepreciable and depreciable property (line 10a)

\$

Basis of your principal residence (line 10b)

\$

Farm depreciable property used or held for use in business

\$

Farm land used or held for use in business

\$

If the taxpayer had a portion of the mortgage debt canceled but kept the home (loan modification or mortgage workout):

- Enter the amount of debt canceled in Part II, Reduction of Tax Attributes, on the line for "Basis of your principal residence" (line 10b).

Foreclosure and Abandonment Key Highlights

If the taxpayer disposed of the home due to foreclosure or abandonment, and the lender canceled the remaining mortgage debt:

- No entry is made in Part II, Reduction of Tax Attributes
- Report the gain or loss from Form 1099-A in the Schedule D, Capital Gains section
 - The basis is the taxpayer's adjusted basis in the home
 - The sale price (amount realized) is based on whether the taxpayer is personally liable (recourse loan) or not personally liable (nonrecourse loan) for the debt:
 - If the taxpayer is personally liable, the sale price is the lesser of the balance of the principal mortgage debt outstanding or the fair market value
 - If the taxpayer isn't personally liable, then the sale price is the full amount of the outstanding debt, as reflected on Form 1099-A
 - For both recourse and nonrecourse loans, add any proceeds the taxpayer received from the foreclosure sale to the amount realized.
 - If the taxpayer ends up with a gain on the sale, some or all of the gain can be excluded under the rules for sale of main home, if the taxpayer qualifies
 - A loss on the main home **can't** be deducted

Residential Energy Credits



Federal Section>Deductions>Credits>Residential Energy Credit; or Keyword "5695"



This provision has been extended through December 31, 2032.

Form 5695, Residential Energy Credit, is used to calculate and claim the residential energy credits.

Part I, Residential Clean Energy Credit, is available for taxpayers who purchased qualified residential alternative energy equipment, such as solar hot water heaters, stoves that burn biomass fuel, geothermal heat pumps and wind turbines. This part of the form is Out of Scope. Taxpayers that have these expenses should be referred to a professional tax preparer.

Part II, Energy Efficient Home Improvement Credit - Key Points:

- A total combined credit limit of \$500 (\$200 limit for windows) for all tax years after 2005.
- The maximum credit for residential energy property costs is \$50 for any advanced main air circulating fan; \$150 for any qualified natural gas, propane, or oil furnace, or hot water boiler; and \$300 for any item of energy-efficient building property. Any of the following that meet the required efficiency rating may qualify as energy-efficient building property. See the [Instructions for Form 5695](#) for details:
 - Electric heat pump water heater; electric heat pump; central air conditioner; natural gas, propane, or oil water heater
- The credit applies to:
 - Qualified energy efficiency improvements such as adding insulation, energy-efficient exterior windows and doors, and qualifying metal or asphalt roofs. (doesn't include labor costs for onsite preparation, assembly or installation)
 - Qualified residential energy property improvements such as energy-efficient heating and air conditioning systems. For a complete list of items see [Form 5695](#). (includes labor costs for onsite preparation, assembly, or original installation)
- The improvements must be made to the taxpayer's main home located in the United States (must be existing home).
- Qualifying improvements must be placed into service by the taxpayer during the tax year.
- Expenditures which are made from subsidized energy financing can't be used to figure the credit.
- The credit is taken on Part II, Form 5695. See [Form 5695](#) and Instructions for more information.



Not all ENERGY STAR products qualify for a tax credit. Since 2016, exterior doors, exterior windows, and skylights are only eligible for the energy efficient home improvement credit if they meet or exceed the specific requirements of the version 6.0 Energy Star program. For detailed information about qualifying improvements, visit the [U.S. Department of Energy's EnergyStar website](#).

Manufacturers must certify that their products meet new standards and they must provide a written statement to the taxpayer such as with the product packaging or in a printable format on the manufacturer's website. Taxpayers should keep a copy of the manufacturer's certification statement and receipts with their other important tax records.



Recent legislation extended, increased and modified this credit. The increase and modifications apply to property placed in service after December 31, 2022. Those changes will be reflected in the 2023 version of this publication.

Chart A – For Most People Who Must File



If you may be claimed as a dependent by another taxpayer, you must file as a dependent whether you are being claimed or not. See [Chart B](#).

If your filing status is...	AND at the end of 2022 you were...*	THEN file a return if your gross income was at least...**
Single	under 65	\$12,950
	65 or older	\$14,700
Married filing jointly***	under 65 (both spouses)	\$25,900
	65 or older (one spouse)	\$27,300
	65 or older (both spouses)	\$28,700
Married filing separately (see the Instructions for Form 1040)	any age	\$5
Head of household (see the Instructions for Form 1040)	under 65	\$19,400
	65 or older	\$21,150
Qualifying Surviving Spouse (see the Instructions for Form 1040)	under 65	\$25,900
	65 or older	\$27,300

* If you were born on January 1, 1958 you are considered to be age 65 at the end of 2022. (If your spouse died in 2022 or if you are preparing a return for someone who died in 2022, see [Publication 501](#)).

** Gross income means all income you received in the form of money, goods, property, and services that isn't exempt from tax, including any income from sources outside the United States or from the sale of your main home (even if you can exclude part or all of it).

- Do not include any **Social Security** benefits unless
 - you are married filing a separate return and you lived with your spouse at any time in 2022 or
 - one-half of your **Social Security** benefits plus your other gross income and any tax-exempt interest is more than \$25,000 (\$32,000 if married filing jointly).

If either situation applies, see the [Form 1040 Instructions](#) to figure the taxable part of **Social Security** benefits you must include in gross income.

- Gross income includes gains, but not losses, reported on Form 8949 or Schedule D.
- Gross income from a business means **income before expenses**.

*** If you didn't live with your spouse at the end of 2022 (or on the date your spouse died) and your gross income was at least \$5, you must file a return regardless of your age.

Individuals who do not have a filing requirement based on this chart should also check [Chart C](#), Other Situations When You Must File, and [Chart D](#), Who Should File. Individuals with earned income but who do not have a filing requirement may be eligible for the Earned Income Credit.

Chart B – For Children and Other Dependents



If your parent (or any other taxpayer) **may** claim you as a dependent, use this chart to see if you must file a return.

In this chart, **unearned income** includes taxable interest, ordinary dividends, and capital gain distributions. It also includes unemployment compensation, taxable Social Security benefits, pensions, annuities, and distributions of unearned income from a trust. **Earned income** includes salaries, wages, tips, professional fees, and taxable scholarship and fellowship grants. **Gross income** is the total of your unearned and earned income.

Single Dependents	
Either 65 or over or blind	You must file a return if any of the following apply. <ol style="list-style-type: none"> 1. Your unearned income was over \$2,900 (\$4,650 if 65 or older and blind). 2. Your earned income was over \$14,700 (\$16,450 if 65 or older and blind). 3. Your gross income was more than the larger of — <ol style="list-style-type: none"> a. \$2,900 (\$4,650 if 65 or older and blind) or b. Your earned income (up to \$12,550) plus \$2,150 (\$3,900 if 65 or older and blind).
Under 65 and not blind	You must file a return if any of the following apply. <ol style="list-style-type: none"> 1. Your unearned income was over \$1,150. 2. Your earned income was over \$12,950. 3. Your gross income was more than the larger of — <ol style="list-style-type: none"> a. \$1,150, or b. Your earned income (up to \$12,550) plus \$400.
Married Dependents	
Either age 65 or older or blind	You must file a return if any of the following apply. <ol style="list-style-type: none"> 1. Your unearned income was over \$2,550 (\$3,950 if 65 or older and blind). 2. Your earned income was over \$14,350 (\$15,750 if 65 or older and blind). 3. Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions. 4. Your gross income was more than the larger of — <ol style="list-style-type: none"> a. \$2,550 (\$3,950 if 65 or older and blind), or b. Your earned income (up to \$12,550) plus \$1,800 (\$3,200 if 65 or older and blind).
Under age 65 and not blind	You must file a return if any of the following apply. <ol style="list-style-type: none"> 1. Your unearned income was over \$1,150. 2. Your earned income was over \$12,950. 3. Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions. 4. Your gross income was more than the larger of — <ol style="list-style-type: none"> a. \$1,150, or b. Your earned income (up to \$12,550) plus \$400.

Form 8615, Tax for Certain Children who have Unearned Income (Kiddie Tax)

Children under age 18 and certain older children who are required to file a tax return and have unearned income over \$2,300 must file **Form 8615**. For this purpose, “unearned income” includes all taxable income other than earned income, such as taxable interest, ordinary dividends, capital gains, rents, royalties, etc. It also includes taxable Social Security benefits, pension and annuity income, taxable scholarship and fellowship grants not reported on **Form W-2**, unemployment compensation, alimony, and income received as the beneficiary of a trust. Form 8615 is in scope for Native Americans receiving per capita payments and Alaska residents receiving permanent fund dividends. For all other purposes, Form 8615 remains Out of Scope. To determine if Form 8615 must be filed, see page **H-3**. **A child filing Form 8615 does not make the parent's return out of scope.**



Taxable scholarships and fellowship grants are considered as earned income for the purpose of determining if a dependent must file a tax return and for calculating the standard deduction for dependents. Taxable scholarships and fellowship grants not reported on Form W-2 are considered to be unearned income for the purpose of calculating kiddie tax.

Chart C – Other Situations When You Must File

You must file a return if any of the conditions below apply for 2022.

1. You owe any special taxes, including any of the following.
 - a. Alternative minimum tax (Out of Scope).
 - b. Additional tax on a qualified plan, including an individual retirement arrangement (IRA), or other tax-favored account. But if you are filing a return only because you owe this tax, you can file Form 5329 by itself.
 - c. Household employment taxes. But if you are filing a return only because you owe this tax, you can file Schedule H by itself (Out of Scope).
 - d. Social Security and Medicare tax on tips you did not report to your employer or on wages you received from an employer who did not withhold these taxes.
 - e. Recapture of first-time homebuyer credit. See [Instructions for Form 1040](#), Schedule 2.
 - f. Write-in taxes, including uncollected Social Security and Medicare or RRTA tax on tips you reported to your employer or on group-term life insurance and additional taxes on health savings accounts. See [instructions for Form 1040](#).
 - g. Recapture taxes. See the [Instructions for Form 1040](#) (Out of Scope).
2. You (or your spouse, if filing jointly) received HSA distributions (in scope), Archer MSA distributions (Out of Scope), or Medicare Advantage MSA distributions (Out of Scope).
3. You had net earnings from self-employment of at least \$400. Net earnings are Sch C profit x 92.35%. There is no self-employment tax on Sch C profit of less than \$433.
4. You had wages of \$108.28 or more from a church or qualified church-controlled organization that is exempt from employer Social Security and Medicare taxes (Out of Scope).
5. Advance payments of the premium tax credit were made for you, your spouse, or a dependent who enrolled in coverage through the Marketplace. You or whoever enrolled you should have received Form(s) 1095-A showing the amount of the advance payments.
6. You are required to include amounts in income under section 965 or you have a net tax liability under section 965 that you are paying in installments under section 965(h) or deferred by making an election under 965(i) (Out of Scope).

Chart D – Who Should File

Even if a taxpayer is not required to file a federal income tax return, they should file if any of the following situations below apply.

1. You had income tax withheld from your pay, pension, Social Security or other income.
2. You made estimated tax payments for the year or had any of your overpayment for last year's tax **return** applied to this year's taxes.
3. You qualify for the earned income credit. See [Publication 596](#), Earned Income Credit (EIC), for more information.
4. You qualify for the additional child tax credit. See the Instructions for Schedule 8812.
5. You qualify for a refundable American Opportunity Credit.
6. You qualify for the Premium Tax Credit.
7. You receive a 1099-B and the gross proceeds plus other income exceeds the filing limits in Chart A.
8. You receive Form 1099-S, Proceeds From Real Estate Transactions.
9. You are required to file a state return.
10. You want to file a \$0 AGI return (such as to prevent tax identity theft, to claim a state credit, or for other assistance). Returns with zero AGI, no refund, and no balance due need to be paper filed. In certain situations, taxpayers may e-file these returns. To e-file, enter \$1 as other income. Go to Income>Other Income>Other Income not Reported Elsewhere and describe as "IN ORDER TO E-FILE."
11. You qualify for the refundable credit for prior year minimum tax. See [Form 8801](#), Credit for Prior Year Minimum Tax — Individuals, Estates, and Trusts (Out of Scope).
12. You qualify for the Credit for Federal Tax Paid on Fuels, Form 4136 (Out of Scope).

Form 1040 Job Aid

Please reference the indicated Tabs for filling out the corresponding sections on the 1040 form.

Form 1040	Department of the Treasury—Internal Revenue Service U.S. Individual Income Tax Return	2022	OMB No. 1545-0074	IRS Use Only—Do not write or staple in this space.																														
Filing Status <input type="checkbox"/> Single <input type="checkbox"/> Married filing jointly <input type="checkbox"/> Married filing separately (MFS) <input type="checkbox"/> Head of household (HOH) <input type="checkbox"/> Qualifying surviving spouse (QSS) Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:																																		
Your first name and middle initial		Last name		Your social security number																														
If joint return, spouse's first name and middle initial		Last name		Spouse's social security number																														
Home address (number and street). If you have a P.O. box, see instructions.			Apt. no.	Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse																														
City, town, or post office. If you have a foreign address, also complete spaces below.			State																															
Foreign country name			Foreign postal code																															
Digital Assets At any time during 2022, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, gift, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) <input type="checkbox"/> Yes <input type="checkbox"/> No																																		
Standard Deduction Someone can claim: <input type="checkbox"/> You as a dependent <input type="checkbox"/> Your spouse as a dependent <input type="checkbox"/> Spouse itemizes on a separate return or you were a dual-status alien																																		
Age/Blindness You: <input type="checkbox"/> Were born before January 2, 1958 <input type="checkbox"/> Are blind Spouse: <input type="checkbox"/> Was born before January 2, 1958 <input type="checkbox"/> Is blind																																		
Dependents (see instructions): <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <thead> <tr> <th style="width: 15%;">(1) First name</th> <th style="width: 15%;">Last name</th> <th style="width: 15%;">(2) Social security number</th> <th style="width: 15%;">(3) Relationship to you</th> <th style="width: 15%;">(4) Child tax credit</th> <th style="width: 15%;">Credit for other dependents</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td style="text-align: center;"><input type="checkbox"/></td><td style="text-align: center;"><input type="checkbox"/></td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td style="text-align: center;"><input type="checkbox"/></td><td style="text-align: center;"><input type="checkbox"/></td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td style="text-align: center;"><input type="checkbox"/></td><td style="text-align: center;"><input type="checkbox"/></td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td style="text-align: center;"><input type="checkbox"/></td><td style="text-align: center;"><input type="checkbox"/></td></tr> </tbody> </table>					(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Child tax credit	Credit for other dependents					<input type="checkbox"/>	<input type="checkbox"/>					<input type="checkbox"/>	<input type="checkbox"/>					<input type="checkbox"/>	<input type="checkbox"/>					<input type="checkbox"/>	<input type="checkbox"/>
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Tab B

Tab D

Tab F

Tab C

Tab D

Tab E

Tab F

Form 1040 Job Aid (continued)

Please reference the indicated Tabs for filling out the corresponding sections on the 1040 form.

Form 1040 (2022)		Page 2															
Tax and Credits	16 Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> _____ 16 17 Amount from Schedule 2, line 3 17 18 Add lines 16 and 17 18 19 Child tax credit or credit for other dependents from Schedule 8812 19 20 Amount from Schedule 3, line 8 20 21 Add lines 19 and 20 21 22 Subtract line 21 from line 18. If zero or less, enter -0- 22 23 Other taxes, including self-employment tax, from Schedule 2, line 21 23 24 Add lines 22 and 23. This is your total tax 24	<div style="border: 1px solid black; border-radius: 50%; padding: 5px; display: inline-block; margin-bottom: 10px;">Tab H</div> <div style="border: 1px solid black; border-radius: 50%; padding: 5px; display: inline-block; margin-bottom: 10px;">Tab G</div>															
Payments	25 Federal income tax withheld from: a Form(s) W-2 25a b Form(s) 1099 25b c Other forms (see instructions) 25c d Add lines 25a through 25c 25d 26 2022 estimated tax payments and amount applied from 2021 return 26 27 Earned income credit (EIC) 27 28 Additional child tax credit from Schedule 8812 28 29 American opportunity credit from Form 8863, line 8 29 30 Reserved for future use 30 31 Amount from Schedule 3, line 15 31 32 Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits 32 33 Add lines 25d, 26, and 32. These are your total payments 33	<div style="border: 1px solid black; border-radius: 50%; padding: 5px; display: inline-block; margin-bottom: 10px;">Tab H</div>															
Refund	34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid 34 35a Amount of line 34 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/> 35a b Routing number _____ c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings d Account number _____ 36 Amount of line 34 you want applied to your 2023 estimated tax 36	<div style="border: 1px solid black; border-radius: 50%; padding: 5px; display: inline-block; margin-bottom: 10px;">Tabs I, G, J, H</div>															
Amount You Owe	37 Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions 37 38 Estimated tax penalty (see instructions) 38	<div style="border: 1px solid black; border-radius: 50%; padding: 5px; display: inline-block; margin-bottom: 10px;">Tabs K, P</div>															
Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions <input type="checkbox"/> Yes . Complete below. <input type="checkbox"/> No Designee's name _____ Phone no. _____ Personal identification number (PIN) _____																
Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;">Your signature</td> <td style="width: 10%;">Date</td> <td style="width: 20%;">Your occupation</td> <td style="width: 37%;">If the IRS sent you an Identity Protection PIN, enter it here (see inst.) _____</td> </tr> <tr> <td>Spouse's signature. If a joint return, both must sign.</td> <td>Date</td> <td>Spouse's occupation</td> <td>If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) _____</td> </tr> </table> Phone no. _____ Email address _____	Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.) _____	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.) _____								
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Paid Preparer Use Only	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%;">Preparer's name</td> <td style="width: 25%;">Preparer's signature</td> <td style="width: 10%;">Date</td> <td style="width: 10%;">PTIN</td> <td style="width: 35%;">Check if: <input type="checkbox"/> Self-employed</td> </tr> <tr> <td>Firm's name</td> <td colspan="3"></td> <td>Phone no.</td> </tr> <tr> <td>Firm's address</td> <td colspan="3"></td> <td>Firm's EIN</td> </tr> </table>	Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> Self-employed	Firm's name				Phone no.	Firm's address				Firm's EIN	
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Firm's name				Phone no.													
Firm's address				Firm's EIN													

Go to www.irs.gov/Form1040 for instructions and the latest information.

Form **1040** (2022)

Form 1040 Schedules

Below is a general guide to what schedule(s) you will need to file, based on your circumstances.

If You...	Then Use...	Refer to:
<ul style="list-style-type: none"> • Have additional income, such as unemployment compensation, prize or award money, or gambling winnings. • Have any deductions to claim, such as student loan interest deduction, self-employment tax, or educator expenses. 	Schedule 1, Additional Income and Adjustments to Income	Tabs D, E, and F
<ul style="list-style-type: none"> • Need to make an excess advance premium tax credit repayment. • Owe other taxes, such as self-employment tax, additional tax on IRAs or other qualified retirement plans and tax-favored accounts or need to repay the first-time homebuyer credit. 	Schedule 2, Additional Taxes	Tab H
<ul style="list-style-type: none"> • Can claim a nonrefundable credit other than the child tax credit or the credit for other dependents, such as the foreign tax credit, education credits, credit for child and dependent care expenses or retirement savings contributions credit. • Can claim a refundable credit other than the earned income credit, American opportunity credit, or additional child tax credit. Have other payments, such as an amount paid with a request for an extension to file or excess Social Security tax withheld. 	Schedule 3, Additional Credits and Payments	Tabs G, H, J

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

Form 13614-C (October 2022)	Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB Number 1545-1964																																										
<p>You will need:</p> <ul style="list-style-type: none"> • Tax Information such as Forms W-2, 1099, 1098, 1095. • Social security cards or ITIN letters for all persons on your tax return. • Picture ID (such as valid driver's license) for you and your spouse. <p style="text-align: right;">• Please complete pages 1-4 of this form. • You are responsible for the information on your return. Please provide complete and accurate information. • If you have questions, please ask the IRS-certified volunteer preparer.</p> <p style="text-align: center;">Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at wi.voltax@irs.gov</p>																																												
Part I – Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)																																												
1. Your first name 2	M.I.	Last name																																										
2. Your spouse's first name	M.I.	Last name																																										
3. Mailing address 4		Apt # City																																										
4. Your Date of Birth	5. Your job title	6. Last year, were you: 5																																										
7. Your spouse's Date of Birth	8. Your spouse's job title	9. Last year, was your spouse:																																										
10. Can anyone claim you or your spouse as a dependent? 6		11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? 7																																										
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)																																												
Part II – Marital Status and Household Information																																												
1. As of December 31, 2022, what was your marital status? 8																																												
2. List the names below of:																																												
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Name (first, last) Do not enter your name or spouse's name below 9</th> <th style="width: 10%;">Date of Birth (mm/dd/yy)</th> <th style="width: 10%;">Relationship to you (for example: son, daughter, parent, none, etc) (c)</th> <th style="width: 10%;">Number of months lived in your home last year (d)</th> <th style="width: 10%;">US Citizen (yes/no) (e)</th> <th style="width: 10%;">Resident of US, Canada, or Mexico last year (yes/no) (f)</th> <th style="width: 10%;">Single or Married as of 12/31/22 (S/M) (g)</th> <th style="width: 10%;">Full-time Student last year (yes/no) (h)</th> <th style="width: 10%;">Totally and Permanently Disabled (yes/no) (i)</th> <th style="width: 10%;">Is this person a qualifying child/relative of any other person? (yes/no)</th> <th style="width: 10%;">Did this person provide more than 50% of his/her own support? (yes,no,n/a)</th> <th style="width: 10%;">Did this person have less than \$4,400 of income? (yes,no,n/a)</th> <th style="width: 10%;">Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)</th> <th style="width: 10%;">Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)</th> </tr> </thead> <tbody> <tr> <td>(a)</td> <td>(b)</td> <td>(c)</td> <td>(d)</td> <td>(e)</td> <td>(f)</td> <td>(g)</td> <td>(h)</td> <td>(i)</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>			Name (first, last) Do not enter your name or spouse's name below 9	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc) (c)	Number of months lived in your home last year (d)	US Citizen (yes/no) (e)	Resident of US, Canada, or Mexico last year (yes/no) (f)	Single or Married as of 12/31/22 (S/M) (g)	Full-time Student last year (yes/no) (h)	Totally and Permanently Disabled (yes/no) (i)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes,no,n/a)	Did this person have less than \$4,400 of income? (yes,no,n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)																			
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)																																				

- 1** View photo IDs for each taxpayer and spouse (if filing a joint return)
- 2** Name as shown on Social Security records (see [page B-16](#) Determining the Last Name of a Taxpayer)
- 3** If not a US citizen, use Tab L, Resident or Nonresident Alien Decision Tree to determine if return is within scope.
- 4** Taxpayer's current address where IRS should mail refund and /or other correspondence.
- 5** Refer to [Tab R](#) for definition of Legally Blind, Permanently and Totally Disabled and a full time Student.
- 6** Use Tab C to verify taxpayer and spouse's dependency status.
- 7** Refer to [Tab P](#) if taxpayer is a victim of identity theft or applied for and received an IP PIN.
- 8** If taxpayer's marital status changed in 2022 (Married or Divorced), verify how it may affect ACA and if return is within scope.
- 9** Taxpayer must include everyone who lived with the taxpayer and anyone the taxpayer supported who lived elsewhere. Always confirm this information during the interview process, especially if the taxpayer did not list anyone.

Important Reminder: Review all information in Part II before using Tabs B and C to determine Dependency Exemptions and Filing Status.

Important Reminder: The Intake/Interview process may be considered incomplete if:

- Questions are left unanswered in parts I thru V
- "Unsure" answers are not addressed with the taxpayer and then annotated "Yes" or No"
- Applicable Certified Volunteer Preparer shaded area is not completed

Important Reminder: Do not refer taxpayers to the Voltax e-mail address for IRS help or refund information. Refer to the [back cover](#) of Pub 4012 for appropriate IRS referrals.

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

Form 13614-C (October 2022)	Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB Number 1545-1964											
<p>You will need:</p> <ul style="list-style-type: none"> Tax Information such as Forms W-2, 1099, 1098, 1095. Social security cards or ITIN letters for all persons on your tax return. Picture ID (such as valid driver's license) for you and your spouse. <p style="text-align: right;">• Please complete pages 1-4 of this form. • You are responsible for the information on your return. Please provide complete and accurate information. • If you have questions, please ask the IRS-certified volunteer preparer.</p> <p style="text-align: center;">Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at wi.voltax@irs.gov</p>													
Part I – Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)													
1. Your first name	M.I.	Last name	Best contact number	Are you a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No									
2. Your spouse's first name	M.I.	Last name	Best contact number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No									
3. Mailing address			Apt #	City	State	ZIP code							
4. Your Date of Birth	5. Your job title		6. Last year, were you:		a. Full-time student	<input type="checkbox"/> Yes <input type="checkbox"/> No							
			b. Totally and permanently disabled		<input type="checkbox"/> Yes <input type="checkbox"/> No	c. Legally blind	<input type="checkbox"/> Yes <input type="checkbox"/> No						
7. Your spouse's Date of Birth	8. Your spouse's job title		9. Last year, was your spouse:		a. Full-time student	<input type="checkbox"/> Yes <input type="checkbox"/> No							
			b. Totally and permanently disabled		<input type="checkbox"/> Yes <input type="checkbox"/> No	c. Legally blind	<input type="checkbox"/> Yes <input type="checkbox"/> No						
10. Can anyone claim you or your spouse as a dependent?			<input type="checkbox"/> Yes <input type="checkbox"/> No		<input type="checkbox"/> Unsure								
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN?			<input type="checkbox"/> Yes <input type="checkbox"/> No										
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)													
Part II – Marital Status and Household Information													
1. As of December 31, 2022, what was your marital status?		<input type="checkbox"/> Never Married	(This includes registered domestic partnerships, civil unions, or other formal relationships under state law)										
		<input type="checkbox"/> Married	a. If Yes, Did you get married in 2022?		<input type="checkbox"/> Yes <input type="checkbox"/> No								
		<input type="checkbox"/> Divorced	b. Did you live with your spouse during any part of the last six months of 2022?		<input type="checkbox"/> Yes <input type="checkbox"/> No								
		<input type="checkbox"/> Legally Separated	Date of final decree		_____								
		<input type="checkbox"/> Widowed	Date of separate maintenance decree		_____								
			Year of spouse's death		_____								
2. List the names below of:													
• everyone who lived with you last year (other than your spouse)													
• anyone you supported but did not live with you last year													
If additional space is needed check here <input type="checkbox"/> and list on page 3													
13 To be completed by a Certified Volunteer Preparer													
Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year	Single or Married as of 12/31/22 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes,no,n/a)	Did this person have less than \$4,400 of income? (yes,no,n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					

10 Verify birth date for each person included on the tax return.
Note: Incorrect birth dates may cause e-file rejection.

11 Verbally confirm the number of months each person listed lived in the home.
Note: Consider any temporary absences.

12 If not a US citizen, use Tab L, Resident or Nonresident Alien Decision Tree to determine if return is within scope.

13 The Certified Volunteer Preparer will complete these questions for each listed person during the interview.

14 See Page 3 to verify if taxpayer listed additional names.

Important Reminder: Review all information in Part II before using Tabs B and C to determine Dependency Exemptions and Filing Status.

Important Reminder: The Intake/Interview process may be considered incomplete if:

- Questions are left unanswered in parts I thru V
- "Unsure" answers are not addressed with the taxpayer and then annotated "Yes" or "No"
- Applicable Certified Volunteer Preparer shaded area is not completed

Important Reminder: Do not refer taxpayers to the Voltax e-mail address for IRS help or refund information. Refer to the [back cover](#) of Pub 4012 for appropriate IRS referrals.

Form 13614-C Job Aid for Volunteers Page 2

Important Reminder: During the interview, question taxpayer about any items marked “Unsure” and mark them “Yes” or “No”. Modify any taxpayer answers to correctly reflect all information obtained during the interview.

Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salaries (Form W-2) 2 If yes, how many jobs did you have last year? 3
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income? 2
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T) 4
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G) 1
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Forms 1099-MISC, 1099-NEC, 1099-K, cash, digital assets, or other property or services) 5
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check/digital assets, or other property or services for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale or exchange of stocks, bonds, digital assets or real estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from pensions, annuities, and or IRA? (Form 1099-R)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099-G) 6
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from rental property?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, digital assets, Sch K-1, royalties, foreign income, etc.) 7
Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? 8 <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Contributions or repayments to a retirement account? <input type="checkbox"/> IRA (A) <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> 401K (B) <input type="checkbox"/> Other 9
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T) 10
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. Any of the following? 11 <input type="checkbox"/> (A) Medical & Dental (including insurance premiums) <input type="checkbox"/> (A) Mortgage Interest (Form 1098) <input type="checkbox"/> (A) Taxes (State, Real Estate, Personal Property, Sales) <input type="checkbox"/> (B) Charitable Contributions
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare? 12
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E) 13
Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. (A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (A) Adopt a child?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? 14
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (A) Receive the First Time Homebuyers Credit in 2008? 15
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? 16
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A] 17

1 Certification indicators B, A and M should only be used to assign returns to preparers. Final certification level should be made by using the Scope of Service Chart after completing interview.

2 If yes, verify tips were reported to employer. If not, complete Form 4137.

3 See Tab D Form W-2 Instructions.

4 See Tab D for information on how to enter taxable scholarships.

5 Verify the return is within the scope of VITA/TCE Programs.

6 If yes, determine if taxable.

7 Not all of these are reported on Schedule 1, Line 8. See Tab D.

8 See Tab E for definition of alimony.

9 Verify eligibility for Retirement Savings Credit. See page G-14

10 See Tab J.

11 Verify if taxpayer can itemize.

12 If yes, ask taxpayer for child care provider's TIN

13 Student Loan Interest adjustment. See Tab E.

14 See Tabs I, G or J for impact of a "yes" answer on any credits for this year.

15 Taxpayer may have a requirement to repay their credit.

16 Ask taxpayer for a copy of last year's return to locate necessary information.

17 Taxpayer must provide Form 1095-A if receiving insurance through the Marketplace.

Additional Information and Questions Related to the Preparation of Your Return

- 18** 1. Would you like to receive written communications from the IRS in a language other than English? Yes No If yes, which language? _____
2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change) **19**
 Check here if you, or your spouse if filing jointly, want \$3 to go to this fund You Spouse
- 20** 3. If you are due a refund, would you like: a. Direct deposit Yes No b. To purchase U.S. Savings Bonds Yes No c. To split your refund between different accounts Yes No
4. If you have a balance due, would you like to make a payment directly from your bank account? Yes No
- 21** 5. Did you live in an area that was declared a Federal disaster area? Yes No If yes, where? _____
6. Did you, or your spouse if filing jointly, receive a letter from the IRS? Yes No **22**
7. Would you like information on how to vote and/or how to register to vote? Yes No
- Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding. Your answer will be used only for statistical purposes. These questions are optional.**
- 23** 8. Would you say you can carry on a conversation in English, both understanding & speaking? Very well Well Not well Not at all Prefer not to answer
9. Would you say you can read a newspaper or book in English? Very well Well Not well Not at all Prefer not to answer
10. Do you or any member of your household have a disability? Yes No Prefer not to answer
11. Are you or your spouse a Veteran from the U.S. Armed Forces? Yes No Prefer not to answer
12. Your race?
 American Indian or Alaska Native Asian Black or African American Native Hawaiian or other Pacific Islander White Prefer not to answer
13. Your spouse's race?
 American Indian or Alaska Native Asian Black or African American Native Hawaiian or other Pacific Islander White Prefer not to answer
 No spouse
14. Your ethnicity? Hispanic or Latino Not Hispanic or Latino Prefer not to answer
15. Your spouse's ethnicity? Hispanic or Latino Not Hispanic or Latino Prefer not to answer No spouse

Additional comments

Privacy Act and Paperwork Reduction Act Notice

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

Catalog Number 52121E

www.irs.gov

Form **13614-C** (Rev. 10-2022)

18 The “written communication” answer will be entered into TaxSlayer software. See page B-18.

19 President Election Campaign Fund answer will be entered into TaxSlayer software.

20 See Tab K on how to enter information about a refund.

21 Check for tax benefits for declared disaster areas.

22 Determine if the letter may impact the return and refer them to any available resources if help is needed.

23 Answers to these questions will be transferred and collected inside TaxSlayer software.

Starting a New Return

Welcome to SUPPORT

Message Center 0

Rejected Clients 0

Start New 2020 Tax Return

Create a brand new tax return for a client.

The Start a New Tax Return option enables you to begin the data input process for a taxpayer.

Select

Client Search

Edit returns you previously started.

Select

Review Returns

Returns that are currently waiting to be reviewed

Select

Configuration

Setup the configuration options for your office.

Select

Reports

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

Select

Transmissions

Transmit returns to IRS.

Select



These options will not appear for all users. Your screen may have different options based on the security template you are assigned.

Social Security Number Entry

The next step in creating a new tax return is entering the taxpayer's Social Security number (SSN) in the space provided. To ensure accuracy, you are required to enter the SSN twice.

Enter Social Security Number

Social Security Number

- -

Confirm Social Security Number

- -

Social Security Number must match.

Available Taxpayer Profiles

Basic (No Profile)
Create a return without a Taxpayer Profile.

Master Profile ✓
IRS Guidelines: This profile will automatically display the following input screens after the personal information has been completed: Form W-2, 1099-R, 1099-INT, 1099-DIV, 1099-B, SSA-1099.



All returns are completed using the Basic (No Profile) Create a return without a Taxpayer Profile.

If the SSN is already in use, or the two entries don't match, the software will display an error message. Re-enter the numbers.

Starting a New Return (continued)

Pulling Prior Year Data

If prior year data is found for this SSN, TaxSlayer Pro displays the following:

We've found data to import

Your data we imported is below. You can review the information and uncheck any items you do not wish to import into this year's return.

Form W-2			Close Details ^
PULL ITEM?	EMPLOYEE	EMPLOYER	
<input checked="" type="checkbox"/>	Taxpayer	Test employer	

Form 1099-R			Close Details ^
PULL ITEM?	OWNER	PAYER	
<input checked="" type="checkbox"/>	Spouse	Test employer	

Schedule K-1				Close Details ^
PULL ITEM?	OWNER	TYPE	NAME	
<input checked="" type="checkbox"/>	Taxpayer	Trust	PA Sch JK	

Uncheck the boxes for the items that you do not want to pull forward. Forms W-2s that are carried forward and not used will need to be deleted.

Schedule C						Close Details ^
PULL ITEM?	OWNER	BUSINESS NAME	PRINCIPAL BUSINESS	ASSETS FOUND	LISTED PROPERTIES**	
<input checked="" type="checkbox"/>	Spouse		Limitedservice	0	0	

Notes			Close Details ^
PULL ITEM?	NAME	NOTE	
<input checked="" type="checkbox"/>	Testing	Sticky Note	

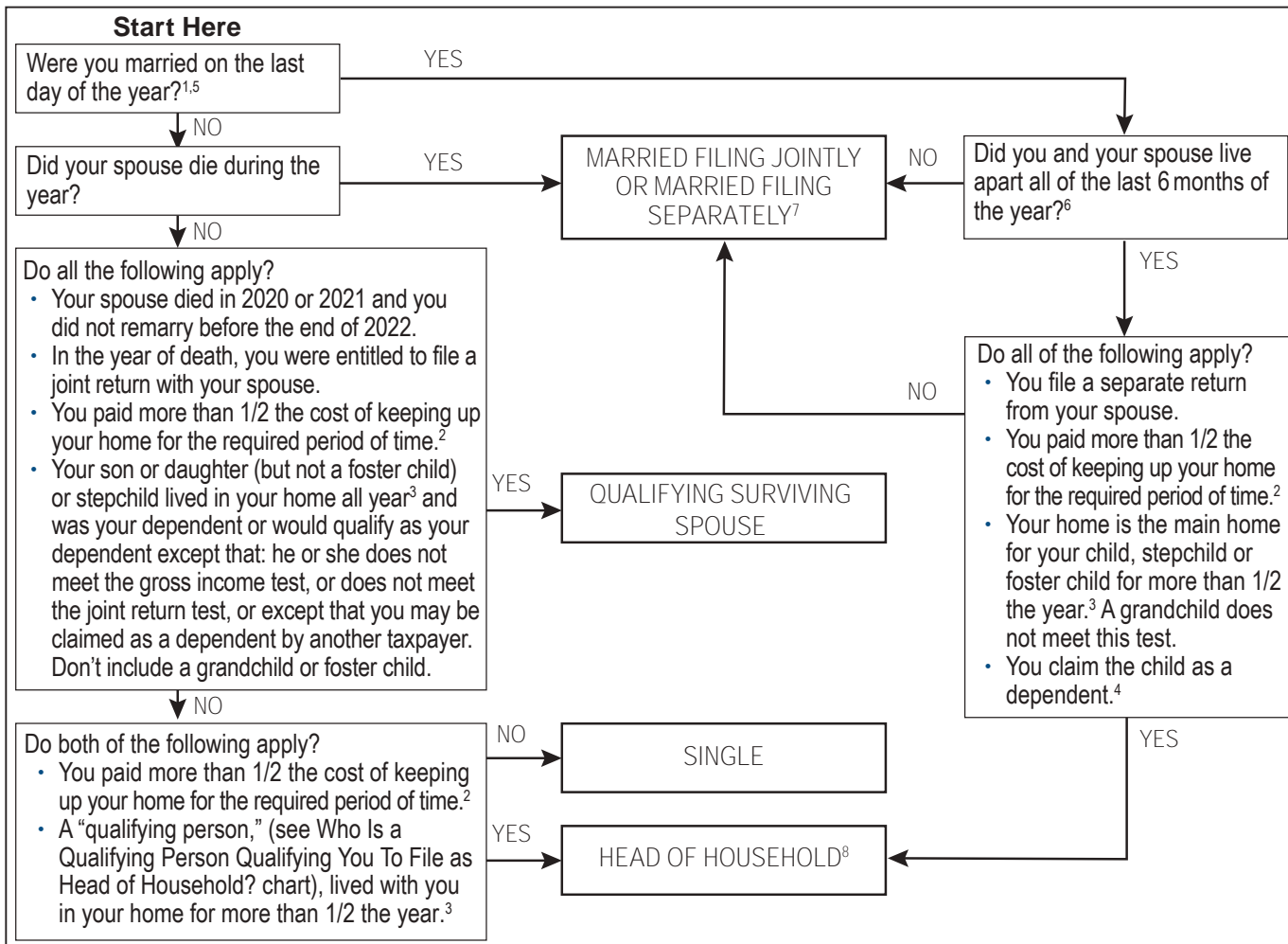
Would you like us to import this data?



Be sure to verify that all EINs and addresses on Forms W-2 and 1099-R are still the same as the prior year when using carryforward.

Determination of Filing Status - Decision Tree

See [page B-13](#) for TaxSlayer entries.



Footnotes

- ¹ Answer "NO" to this question if, on the last day of the year, you were legally separated from your spouse under a divorce or separate maintenance decree. Answer "NO" for individuals who have entered into a registered domestic partnership, civil union, or other similar relationship that is not called a marriage under state (or foreign) law. Answer YES if taxpayer is married regardless of where the spouse lives.
- ² Include in the cost of upkeep expenses such as rent, mortgage interest, real estate taxes, insurance on the home, repairs, utilities and food eaten in the home. Under proposed regulations, a taxpayer may treat a home's fair market rental value as a cost of maintaining a household instead of the sum of payments for mortgage interest, property taxes and insurance. See "Cost of Keeping Up a Home" worksheet on [page B-13](#).
- ³ See [Publication 17](#), Your Federal Income Tax For Individuals, Filing Status, for rules applying to birth, death, or temporary absence during the year. There are special rules for claiming your parent as a qualifying person for head of household. See the Who Is a Qualifying Person Qualifying You To File as Head of Household? See [page B-13](#) later for chart.
- ⁴ Unless the child's other parent claims him or her under rules for children of divorced or separated parents or parents who lived apart.
- ⁵ You are considered unmarried for head of household purposes if your spouse was a nonresident alien at any time during the year and you do not choose to treat your nonresident spouse as a resident alien. However, your spouse is not a qualifying person for head of household purposes. You must have another qualifying person (see the Who Is a Qualifying Person Qualifying You To File as Head of Household? chart later in this tab) and meet the other tests to be eligible to file as a head of household. You are considered married if you choose to treat your nonresident alien spouse as a resident alien. See chapter 1 of [Pub 519](#), U.S. Tax Guide For Aliens.
- ⁶ Your spouse is considered to live in your home even if he or she is temporarily absent due to illness, education, business, vacation, military service, or incarceration.
- ⁷ If the taxpayer wants to file MFS, emphasize the advantages to Married Filing Jointly and the possibility of filing Form 8379, Injured Spouse Claim & Allocation (if appropriate). See [Pub 17](#), Filing Status, MFS Special Rules for list of disadvantages. Respect a taxpayer's decision to file MFS. If domiciled in a community property state see [Pub 555](#), Community Property. [Guidance for Married Taxpayer not Filing MFJ in Community Property State](#)
- ⁸ There may be multiple filing statuses (for example, two heads of household) within a shared living quarter if each household meets their determined filing requirements and no one in the and no one in one household would, **e.g. each taxpayer has qualifying persons, each taxpayer paid more than 50% of their respective household expenses, win the tie-breaker for any person in the other household**

Note: If one spouse dies and the other remarries in the same year, the deceased spouse files Married Filing Separately

Filing Status - Interview Tips

Step	Probe or Ask the taxpayer:	Action
1	Were you married on December 31 of the tax year? ⁶ You are considered unmarried if, on the last day of the year, you were legally separated from your spouse under a divorce or separate maintenance decree. State law governs whether you are married or legally separated under a divorce or separate maintenance decree. Individuals who have entered into a registered domestic partnership, civil union, or other similar relationship that is not called a marriage under state (or foreign) law are not considered married. A taxpayer is married regardless of where the spouse lives.	If YES, go to Step 2. If NO, go to Step 4.
2	Do you and your spouse wish to file a joint return?	If YES, your filing status is married filing jointly. If NO, go to Step 3. ²
3	Do all the following apply? <ul style="list-style-type: none"> • You file a separate return from your spouse • You paid more than half the cost of keeping up your home for the required period of time.¹ • Your spouse didn't live in your home during the last 6 months of the tax year³ • Your home was the main home of your child, stepchild, or foster child for more than half the year (a grandchild doesn't meet this test) • You claim an exemption for the child (unless the noncustodial parent claims the child under rules for divorced or separated parents or parents who live apart) <p style="color: red;">See page B-15 for more information on married filing separately.</p>	If YES, STOP. You are considered unmarried and your filing status is head of household. If NO, STOP. Your filing status is married filing separately. ⁵
4	Did your spouse die in 2020 or 2021?	If YES, go to Step 5. If NO, go to Step 6.
5	Do all the following apply? <ul style="list-style-type: none"> • You were entitled to file a joint return with your spouse for the year your spouse died • You didn't remarry before the end of this tax year • You have a child or stepchild who lived with you all year, except for temporary absences or other limited exceptions, and who is your dependent or who would qualify as your dependent except that: he or she does not meet the gross income test, does not meet the joint return test, or except that you may be claimed as a dependent by another taxpayer. Don't include a grandchild or foster child. • You paid more than half the cost of keeping up the home for the required period of time.¹ 	If YES, STOP. Your filing status is Qualifying Surviving Spouse. If NO, go to Step 6.
6	Do both of the following apply? <ul style="list-style-type: none"> • You paid more than 1/2 the cost of keeping up your home for the required period of time.¹ • A "qualifying person," (see Who Is a Qualifying Person Qualifying You To File as Head of Household? chart), lived with you in your home for more than 1/2 the year.⁴ 	YES – Head of Household ⁷ NO – Single

¹ Include in the cost of upkeep expenses such as rent, mortgage interest, real estate taxes, insurance on the home, repairs, utilities and food eaten in the home. Under proposed regulations, a taxpayer may treat a home's fair market rental value as a cost of maintaining a household instead of the sum of payments for mortgage interest, property taxes and insurance. See "Cost of Keeping Up a Home" worksheet on page B-13.

² You are considered unmarried for head of household purposes if your spouse was a nonresident alien at any time during the year and you do not choose to treat your nonresident spouse as a resident alien. However, your spouse is not a qualifying person for head of household purposes. You must have another qualifying person (see Who Is a Qualifying Person Qualifying You To File as Head of Household? chart on page B-12 and meet the other tests to be eligible to file as a head of household.

³ Your spouse is considered to live in your home even if he or she is temporarily absent due to illness, education, business, vacation, military service, or incarceration.

⁴ You can't use head of household filing status based on any person who is your dependent only because he or she lived with you for the entire year (for example, a companion or a friend).

⁵ If filing a MFS return in a community property state, allocate income and expense according to state law. This situation may be treated as Out of Scope.

⁶ If your spouse died during the year, you are considered married for the whole year for filing status purposes. If you didn't remarry before the end of the year, you can file a joint return for yourself and your deceased spouse. If you remarried before the end of the tax year, you can file a joint return with your new spouse. In that case, your deceased spouse's filing status is married filing separately for that year.

⁷ There may be multiple filing statuses (for example, two heads of household) in shared living quarters if each household meets their determined filing requirements.

Who Is a Qualifying Person Qualifying You To File as Head of Household?¹

DON'T use this chart alone. Use as directed by the interview tips on the previous page.

IF the person is your . . .	AND . . .	THEN that person is . . .
qualifying child (such as a son, daughter, or grandchild who lived with you more than half the year and meets certain other tests) ²	he or she is single	a qualifying person, whether or not the child meets the Citizen or Resident Test ⁷ .
	he or she is married <u>and</u> you can claim him or her as a dependent	a qualifying person.
	he or she is married <u>and</u> you can't claim him or her as a dependent	not a qualifying person. ³
qualifying relative ⁴ who is your father or mother	you can claim him or her as a dependent ⁵	a qualifying person. ⁶
	you can't claim him or her as a dependent	not a qualifying person.
qualifying relative ⁴ other than your father or mother.	he or she lived with you more than half the year, <u>and</u> you can claim him or her as a dependent, <u>and</u> is one of the following: son, daughter, stepchild, foster child, or a descendant of any of them; your brother, sister, half brother, half sister or a son or daughter of any of them; an ancestor or sibling of your father or mother; or step-brother, stepsister, stepfather, stepmother, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law or sister-in-law ⁵	a qualifying person.
	he or she didn't live with you more than half the year	not a qualifying person.
	he or she isn't related to you in one of the ways listed above <u>and</u> is your qualifying relative only because he or she lived with you all year as a member of your household (for example, a companion or a friend)	not a qualifying person.
	you can't claim him or her as a dependent	not a qualifying person.

Footnotes

¹ A person can't qualify more than one taxpayer to use the head of household filing status for the year.

² The term "qualifying child" is covered in Tab C, Dependents. Note: If you are a noncustodial parent, the term "qualifying child" for head of household filing status doesn't include a child who is your dependent only because of the rules described in the Children of Divorced or Separated Parents table. If you are the custodial parent and those rules apply, the child generally is your qualifying child for head of household filing status even though the child isn't a qualifying child who you can claim as a dependent. A grandchild is not a qualifying person for HOH status if the taxpayer is married filing a separate return from their spouse.

³ This person is a qualifying person if the only reason you can't claim him or her as a dependent is that you can be claimed as a dependent on someone else's return.

⁴ The term "qualifying relative" is covered in Tab C, Dependents.

⁵ If you can claim a person as a dependent only because of a multiple support agreement, that person isn't a qualifying person. See Multiple Support Agreement, in [Publication 17](#).

⁶ You are eligible to file as head of household even if your parent, whom you can claim as a dependent, doesn't live with you. You must pay more than half the cost of keeping up a home that was the main home for the entire year for your parent. This test is met if you pay more than half the cost of your parent in a rest home or home for the elderly.

⁷ The Citizen or Resident Test states: You generally can't claim a person as a dependent unless that person is a U.S. citizen, U.S. resident alien, U.S. national, or a resident of Canada or Mexico.

Explanation of Filing MFJ with Nonresident Alien (NRA) Spouse

This is an election. A statement must be attached to the return in the first year the election is made. Once made, the election is binding for future years. The NRA spouse must report and pay tax on worldwide income, including self-employment tax. See [Pub 519 U.S. Tax Guide for Aliens](#) for details. Making the election is out of scope, but later years are in scope.

If the U.S. citizen/resident taxpayer who is filing with a NRA spouse lives in a community property state, community property rules apply. If MFS is chosen in a future year, the return is **out of scope**.

See also [Tab L](#) on ITIN returns.

Death of Spouse

If your spouse died during the year and you file a joint return for yourself and your deceased spouse, you generally can **file** a joint return.

If you are a surviving spouse and you remarry in the year your spouse died, you can file a joint return with your new spouse, and the return for your deceased spouse would be filed married filing separately.

Cost of Keeping Up a Home

Keep for Your Records

	Amount You Paid	Total Cost
Property Taxes*	\$ _____	\$ _____
Mortgage interest expenses*	\$ _____	\$ _____
Rent	\$ _____	\$ _____
Utility charges	\$ _____	\$ _____
Property insurance*	\$ _____	\$ _____
Food eaten in the home	\$ _____	\$ _____
Other household expenses	\$ _____	\$ _____
Fair market rental value*	\$ _____	\$ _____

*Under proposed regulations, fair market rental value may be used (instead of the sum of payments for property taxes, mortgage interest expenses, and property insurance)

Totals

Minus total amount you paid (_____)

Amount others paid \$ _____

If the total amount you paid is more than the amount others paid, you meet the requirement of paying more than half the cost of keeping up the home



Costs you include. Include in the cost of keeping up a home expenses such as rent, mortgage interest, real estate taxes and insurance on the home, repairs, utilities, and food eaten in the home. As an alternative to including mortgage interest, real estate taxes, and insurance under proposed regulations, you may include the fair market rental value of the home.

Costs you don't include. Don't include the cost of clothing, education, medical treatment, vacations, life insurance, or transportation. Also, don't include the value of your services or those of a member of your household.



Payments received under Temporary Assistance for Needy Families or other public assistance programs used to pay the costs of keeping up the home can be counted as money you paid. Amounts paid out of funds received in the child's or qualifying person's name, such as social security, are considered paid by the child, not you.

Relevant period of time can be less than a year if spouses separate during the year. Prorate costs as needed; partial month counts as a full month. The time period begins when TP and a qualifying child reside in the same household and the spouse does not.

Entering Basic Information



Basic Information > Filing Status

After collecting necessary information from Form 13614-C, Intake/Interview & Quality Review Sheet, and properly applying the tax law, you should choose the taxpayer's filing status.

Use the Filing Status Interview Tips to determine the correct filing status.

What's your filing status?

- Single
- Married Filing Joint
- Married Filing Separate
- Head of Household
- Qualifying Widow(er) with Dependent Children *
- Nonresident Alien ←

Need help determining your filing status?

FILING STATUS WIZARD

Refer the taxpayer to a site with Foreign Student certification. Resident aliens generally are taxed the same as U.S. citizens.



Most nonresident aliens and dual status aliens have different filing requirements and may have to file Form 1040-NR. In this case, the return is Out of Scope.

* Renamed as Qualifying Surviving Spouse effective with tax year 2022.

Entering Basic Information (continued)

The second screen titled Married Separate, is used to determine the spouse's return status.

Married Separate

Check here if the Spouse lived with the Taxpayer at any time during the year

[BACK](#) [CONTINUE](#)



Individuals who are married and living apart but not legally separated under a decree of divorce or separate maintenance are considered married for federal tax purposes. Individuals who are married in a foreign country are married for federal tax purposes if the relationship would be recognized as marriage under the laws of at least one state, possession, or territory of the United States, regardless of domicile. Individuals are **not** lawfully married for federal tax purposes if they have entered into a registered domestic partnership, civil union, or other similar formal relationship not denominated as marriage under the law of the state, possession or territory of the United States where such relationship was entered into, regardless of domicile.



While there are legitimate reasons for married taxpayers to file separately, there are also drawbacks. A limited list is provided here. It is not all-inclusive and is provided for informational purposes only. Taxpayers filing married filing separately:

- Can't claim American opportunity credit, lifetime learning credit or the student loan interest deduction
- Can't claim either the child and dependent care credit or the earned income credit unless the taxpayer meets the requirements to be considered unmarried
- Who lived with the spouse at any time during the year can't claim the credit for the elderly or the disabled and must include in income a greater percentage of Social Security or Railroad Retirement benefits
- Are limited to \$1,500 in capital losses
- Can't claim the standard deduction if the spouse itemizes
- Who lived with the spouse at any time during the year have a MAGI limit for contributions to Roth IRAs of \$10,000
- Who is covered, or whose spouse is covered, by a retirement plan at work have a MAGI limit for deductible contributions to traditional IRAs of \$10,000

See Tab M, Other Returns, if taxpayers opt to file an injured spouse allocation rather than filing separately.

Determining the Last Name of Taxpayer

A name control is a sequence of letters derived from a taxpayer's last name that is used by IRS in processing the tax return filed by the taxpayer. It is important that the combination of name control and taxpayer identification number (TIN) provided on an electronically filed return match IRS's record of name controls and TINs.

In e-file, a taxpayer's TIN and name control must match the data in the IRS database. If they don't match, the e-filed return will reject and generate an Error Reject Code.

Individuals may create a mySocialSecurity account to see how their information shows up on Social Security Administration records. For additional information, visit the Social Security Administration's website.

Name Controls for Individual Tax Returns

1. Primary Name Control (SEQ 0050) of Form 1040 must equal the first significant characters of the primary taxpayer's last name. No leading or embedded spaces are allowed. The first left-most position must contain an alpha character. Omit punctuation marks (except hyphens), titles and suffixes within last name field.

Examples:

Individual Name Primary/Secondary Name Control

Individual Name on SSN/ITIN Card(s)	Enter in TaxSlayer		IRS Database Primary/Secondary Name Control
	First Name Field	Last Name Field	
John Brown	John	Brown	BROW
Walter Di Angelo	Walter	Di Angelo	DIAN
Ronald En, Sr.	Ronald	En	EN
Thomas Lea-Smith	Thomas	Lea-Smith	LEA-
Joseph Corn & Mary Smith	Joseph	Corn	CORN
	Mary	Smith	SMIT
Roger O'Neil	Roger	ONeil	ONEI
Kenneth McCarty	Kenneth	McCarty	MCCA
FNU Smith (First Name Unknown)	FNU	Smith	SMIT
Smith (No First Name)		Smith	SMIT

If Social Security card has two lines for the name, then the bottom line is the last name.


Determining the Last Name of Taxpayer (continued)

2. Consider certain suffixes as part of the last name (i.e., Armah-Bey, Paz-Ayala, Allar-Sid). Particular attention must be given to those names that incorporate a mother's maiden name as a suffix to the last name. For example, traditional Hispanic last names include the taxpayer's father's name followed by a space and the taxpayer's mother's maiden name. A married taxpayer's last name remains the same and either simply adds on the spouse's father's name (resulting in 3 names forming the last name) or deletes the mother's maiden name and adds on the spouse's father's name (sometimes the spouse's father's name is preceded by "de").

Examples:

Individual Name Primary Name Control

Individual Name on SSN/ ITIN Card	Enter in TaxSlayer		IRS Database Primary Name Control
	First Name Field	Last Name Field	
Abdullah Allar-Sid	Abdullah	Allar-Sid	ALLA
Jose Alvarado Nogales	Jose	Alvarado Nogales	ALVA
Juan de la Rosa Y Obregon	Juan	de la Rosa Y Obregon	DELA
Pedro Paz-Ayala	Pedro	Paz-Ayala	PAZ-
Donald Vander Neut	Donald	Vander Neut	VAND
Otto Von Wodtke	Otto	Von Wodtke	VONW
John Big Eagle	John	Big Eagle	BIGE
Mary Her Many Horses	Mary	Her Many Horses	HERM
Ted Smith Gonzalez	Ted	Gonzalez	GONZ
Maria Acevedo Smith	Maria	Smith	SMIT
Robert Garcia Garza Hernan- dez	Robert	Garza Hernandez	GARZ

 Please note that these are examples for how the name is shown on a return. Asking the taxpayer how their name was shown on their return if they filed the previous year may help prevent a reject.

3. Below are examples of Indo-Chinese last names and the derivative Name Control. Some Indo-Chinese names have only two characters. Indo-Chinese names often have a middle name of "Van" (male) or "Thi" (female).

Examples:

Individual Name Primary/Secondary Name Control

Individual Name on SSN/ ITIN Card	Enter in TaxSlayer		IRS Database Primary Name Control
	First Name Field	Last Name Field	
Binh To La	Binh	La	LA
Kim Van Nguyen	Kim	Nguyen	NGUY
Nhat Thi Pham	Nhat	Pham	PHAM
Jin Zhang Qui & Yen Yin Chiu	Jin Zhang	Qui	QUI
	Yen Yin	Chiu	CHIU

Entering Basic Information (continued)



Basic Information > Personal Information

The input screens below gather the taxpayer's personal information.

Taxpayer Information

Primary taxpayer first name * MI

Last name * Suffix (Jr, Sr, etc.)

SSN The IRS requires your Social Security Number for e-filing. *
 - -

Date of Birth *
 / /

Occupation



If a taxpayer is deceased, recommend making the surviving spouse the primary taxpayer so the spouse will get carryover information in the next year.

You must input a birth date. Use drop down boxes to select Month, Date & Year.

1 Check the box if another taxpayer can claim this person as a dependent.

2 Check the box if the taxpayer is between the ages of 18 and 24 and is a full-time student during some part of each of any 5 calendar months of the year. See Tab R, Glossary and Index for definition of a full-time student.

This section is important for calculation of filing status, standard deduction, Presidential Election Fund, and military status.

3 Check the Taxpayer is deceased box to generate a Date of Death box, which must be completed. The word Deceased and the date of death will print next to the deceased person's name at the top of Form 1040 page 1, as required by the IRS.

- Taxpayer can be claimed as a dependent on someone else's return. **1**
- Taxpayer was over age 18 and a full-time student at an eligible educational institution. **2**
- Taxpayer is blind.
- Taxpayer is deceased. **3**
- Taxpayer wishes to contribute \$3 to the Presidential Election Campaign Fund. **4**
- Filing Married Filing Separate and meets the requirements to claim the EIC **6**
- Taxpayer or Spouse served in a combat zone during the current tax year.
- Taxpayer was a nonresident alien for any part of the year. **5**
- Taxpayer wishes to elect to use their 2019 earned income to figure their 2021 earned income credit and/or child tax credit. **Not valid for 2022 returns**
- Taxpayer or Spouse was affected by a natural disaster during the current tax year.
- Taxpayer has received, sold, sent, exchanged, or otherwise acquired financial interest in virtual currency during the current tax year. **7**
- Taxpayer prefers to receive written communications from the IRS in a language other than English. **8**
- Taxpayer prefers to receive written communications from the IRS in an accessible format.

4 Checking the "yes" box to contribute to the Presidential Election Campaign Fund does not increase the amount of tax that taxpayers owe, nor does it decrease any refund to which they are entitled.

5 Do not mark the taxpayer was a nonresident alien box if taxpayer or spouse is married to a citizen or resident alien and they have elected to treat the non-resident alien as a resident alien.

6 This option will only appear if MFS filing status is selected.

7 Return is out of scope if taxpayer transacted in, bought, sold or held a digital asset (virtual currency or NFT), or a financial interest in a digital asset during the year.

8 Taxpayers may choose to receive written communications from IRS in a language other than English or in an accessible format. Check the box and select the language or format from the drop down menu.

Entering Basic Information (continued)



ID Protection PINs are entered in the Miscellaneous Forms Menu or in the Basic Information section.

Verify the spouse's last name with their Social Security card. If different from the taxpayer's, correct the autofilled entry.

Enter spouse's SSN. If the taxpayer is filing MFS and does not know the SSN of the spouse, enter the spouse's SSN as 111-00-1111. You may leave the spouse's DOB blank. Without the spouse's SSN, the return must be marked for paper filing. It will be rejected if filed electronically.

Spouse Information

Spouse first name * MI

Last name * Suffix (Jr, Sr, etc.)

SSN * - -

Date of Birth * / /

Occupation

Address and Phone Number

I have a stateside military address.

Check here if foreign address

Address (street number & name) *

Apartment (provide apartment number only)

ZIP code *
 -

City, town, or post office *

State *

Resident State as of 12/31/2020 *

Daytime Telephone Number *

Secondary Telephone Number

Check the Military or foreign address boxes if they apply.

Entering the ZIP code will cause the city and state to auto-fill. Correct the city name if needed.

Tax Slayer has added the taxpayer and spouse email address entries to this page.

See Note on following page for residency status.

Always ask for the best telephone number (i.e. cell phone) to contact the taxpayer so the site can follow up with clients about return rejects or if additional information is needed.

Entering Basic Information (continued)



Resident State Return - This option will allow you to select the taxpayer's state of residency. Once the state has been chosen, selecting **Continue** will prompt the state questions. The program will create the state return based on the state selected. The program will automatically transfer basic information into the state return for you. Any additional states that are needed will be selected within the State Return section of the return. If a taxpayer lived in more than one state during the year, enter the state he or she lived in with the highest federal poverty level (FPL). See page H-20. That FPL will be used to make ACA calculations. If there isn't a state return to complete, select **None** from the list.



For Military certification - Ask the taxpayer their state of legal residence. The Civilian spouse of an active duty service member, under Military Spouses Residency Relief Act (MSRRA) can choose to keep their prior residence or domicile for tax purposes (tax residence) when accompanying the service member spouse, who is relocating under military orders, to a new military duty station in one of the 50 states, the District of Columbia, or a U.S. territory. Before relocating, both spouses must have the same tax residence.

Entering Dependent/Qualifying Person



Basic Information>Dependents/Qualifying Person

USE THE QUALIFYING CHILD OR RELATIVE RESOURCE TOOL TO DETERMINE IF THE INDIVIDUAL IS A QUALIFYING CHILD OR QUALIFYING RELATIVE AND FOR ALL THE BENEFITS FOR A TAXPAYER.



To determine if a person qualifies as the taxpayer's dependent, see Tab C, Dependents.

Dependents or Qualifying Person(s)

Individuals who rely on you for support and reside in your house generally qualify for dependent tax exemptions. However, there are situations when a child's exemption status is more complicated. The IRS has special rules for these situations.

Do you have any dependents or qualifying person(s) to claim on your return?

YES

NO



In order for the IRS to accept the tax return electronically, ensure that:

- The correct date of birth is entered
- The dependent's name is spelled correctly
- The correct Social Security number is entered

If any of these three items are entered incorrectly, the IRS will reject the tax return for electronic filing purposes.

Note: The qualifying child of a Qualifying Surviving Spouse can be a child who would qualify as the taxpayer's dependent except that:

1. Child's gross income was too high, or
2. Child filed MFJ, or
3. Taxpayer may be claimed as a dependent by another taxpayer.

List this child in the Basic Information section and check the box that says "Check if this qualifying child is NOT YOUR DEPENDENT."

Entering Dependent/Qualifying Person (continued)

1 The taxpayer's name carries forward to the dependent. Make changes as needed based on the dependent's social security card.

2 Select Check box if the dependent does not have an SSN/ITIN/ATIN, if applicable. If checked, the software will ask if the dependent will be completing a Form W-7, Application for ITIN. The Form W-7 is located in the Federal Section, Miscellaneous Forms. If not applying for an ITIN, answer no and enter the reason (such as the death of the child) that the child does not have a TIN.

3 When a dependent's information is carried forward, be sure to check the citizenship box.

4 If the taxpayer has a dependent whose relationship is not listed, pick the relationship that has the same tax treatment. For example, if the taxpayer's dependent is their great-grandchild, select grandchild for the relationship.

5 Use the drop down list to enter the number of months or select Lived in Mexico or Lived in Canada. Enter 12 months if the dependent was born or died during the year or was temporarily absent (school, vacation, etc.). **If you are the noncustodial parent claiming your child as a dependent, select Divorce/Separation for the number of months.**

6 Carefully read the selections under the "Please answer the following" list. Check all that apply.

7 **Select if the taxpayer is not claiming the child because:**

- the child provides more than half of his or her own support but still qualifies the taxpayer for EIC, or
- the noncustodial parent is claiming the dependent, but the child still qualifies the taxpayer as HoH or for dependent care credit, or
- the child is not a dependent but still qualifies the taxpayer as HoH or as a qualifying surviving spouse.

Dependent/Qualifying Child Information

First Name * Middle

Last Name *

Date of Birth *
MM DD YYYY

Social Security Number *
 - -

2 Check box if the dependent does not have an SSN/ITIN/ATIN

Was this person a U.S. citizen, U.S. national, or U.S. resident alien? (See Pub. 519 for the definition of a U.S. national or U.S. resident alien) If they were not, you can't claim the child tax credit or the credit for other dependents for this person.

3 TaxSlayer relies on the combination of relationship, number of months in your home, and ALL of the check boxes to determine correct tax treatment for this person.

Yes

No

Relationship *
- Please Select **4**

Number of months this person lived in your home during 20XX
12 **5**

Note: If this dependent was born in 20XX, you must select 12 months

Check All That Apply: **6**

This person was over age 18 and a full-time student at an eligible educational institution.

Check if this person was DISABLED.

7 Check if this qualifying child is NOT YOUR DEPENDENT.

8 Check if you wish NOT to claim this dependent for Earned Income Credit purposes.

Check if this dependent is married.

This dependent made over 4,400 of income

9 This dependent qualifies for a Multiple Support Declaration.

8 If the dependent is not your qualifying child for EIC, select Check if you wish to NOT claim this dependent for Earned Income Credit purposes.

9 If no one person contributed over half of the support of the taxpayer's relative (or a person who lived with the taxpayer all year as a member of their household) but the taxpayer and another person(s) provided more than half of that person's support, special rules may apply that would treat the taxpayer as having provided over half of the support. For details, see Pub. 501, Dependents, Standard Deduction, and Filing Information.

Entering Dependent/Qualifying Person (continued)

Qualifying Child(ren) for Earned Income Credit (EIC):

EIC is considered for every return unless the program determines that it is not viable. Verify names, SSNs, and dates of birth with social security cards to prevent rejected returns.

TaxSlayer calculates the amount of earned income credit if the client qualifies based on income and other requirements. **Reminder:** Although age, relationship and residency requirements are the same for EIC as for dependency, support is NOT an issue for EIC (it does not matter whether or not the child, parent, or another provides over half of the child's support).

Overview of the Rules for Claiming a Dependent



This table is only an overview of the rules. For details, see [Publication 17, Your Federal Income Tax For Individuals](#), or see [Tax-Aide's Qualifying Child or Relative Resource Tool](#).

- You can't claim any dependents if you, or your spouse if filing jointly, could be claimed as a dependent by another taxpayer.
- You can't claim a married person who files a joint return as a dependent unless that joint return is only to claim a refund of income tax withheld or estimated tax paid.
- You can't claim a person as a dependent unless that person is a U.S. citizen, U.S. resident alien, U.S. national, or a resident of Canada or Mexico.¹
- You can't claim a person as a dependent unless that person is your **qualifying child or qualifying relative**.

Tests To Be a Qualifying Child	Tests To Be a Qualifying Relative
1. The child must be your son, daughter, stepchild, foster child, brother, sister, half brother, half sister, stepbrother, stepsister, or a descendant of any of them. An adopted child is always treated as your own child. The term "adopted child" includes a child who was lawfully placed with you for legal adoption.	1. The person can't be your qualifying child or the qualifying child of any other taxpayer. A child isn't the qualifying child of any other taxpayer if the child's parent (or any other person for whom the child is defined as a qualifying child) isn't required to file an income tax return or files an income tax return only to get a refund of income tax withheld.
2. The child must be: (a) under age 19 at the end of the year and younger than you (or your spouse, if filing jointly), (b) under age 24 at the end of the year, a full-time student, and younger than you (or your spouse, if filing jointly), or (c) any age if permanently and totally disabled.	2. The person either (a) must be related to you in one of the ways listed under Relatives who don't have to live with you (see Table 2 , step 2), or (b) must live with you all year as a member of your household ² (and your relationship must not violate local law).
3. The child must have lived with you for more than half of the year. ²	3. The person's gross income for the year must be less than \$4,400. ³ Gross income means all income the person received in the form of money, goods, property and services, that isn't exempt from tax. Don't include Social Security benefits unless the person is married filing a separate return and lived with their spouse at any time during the tax year or if 1/2 the Social Security benefits plus their other gross income and tax exempt interest is more than \$25,000 (\$32,000 if MFJ).
4. The child must not have provided more than half of his or her own support for the year. ⁵	4. You must provide more than half of the person's total support for the year. ^{4,5}
5. The child isn't filing a joint return for the year (unless that joint return is filed only to claim a refund of income tax withheld or estimated tax paid).	
6. If the child meets the rules to be a qualifying child of more than one person, you must be the person entitled to claim the child as a qualifying child. See page C-2 , the "Qualifying Child of More Than One Person" chart.	

Footnotes

¹ There is an exception for certain adopted children.

² There are exceptions for temporary absences, children who were born or died during the year, children of divorced or separated parents or parents who live apart, and kidnapped children. If you obtained a final decree of divorce or separate maintenance during the year, you can't take your former spouse as a dependent. This rule applies even if you provided all of your former spouse's support.

³ There is an exception if the person is disabled and has income from a sheltered workshop.

⁴ There are exceptions for multiple support agreements, children of divorced or separated parents or parents who live apart, and kidnapped children.

⁵ See [page C-7 for a worksheet for determining support](#). If a person receives Social Security benefits and uses them toward his or her own support, those benefits are considered as provided by the person. Benefits provided by the state to a needy person are generally considered support provided by the state. A proposed rule on which taxpayers may choose to rely treats governmental payments made to a recipient that the recipient uses, in part, to support others as support of the others provided by the recipient, whereas any part of such payment used for the support of the recipient would constitute support of the recipient by a third party. For example, if a mother receives Temporary Aid to Needy Families (TANF) and uses the TANF payments to support her children, the proposed regulations treat the mother as having provided that support.

Qualifying Child of More Than One Person

Tiebreaker Rules

If the child meets the conditions to be the qualifying child of more than one person, only one person can claim the child as a qualifying child for all tax benefits associated with a **qualifying child** unless the special rule for children of divorced or separated parents applies¹.

- Credit for other dependents
- Head of Household
- Credit for Child and Dependent Care Expenses
- Child Tax Credit
- Earned Income Credit
- Exclusion from income for Dependent Care Benefits

No other person can take any of the six tax benefits listed above unless he or she has a different qualifying child. To determine which person can treat the child as a qualifying child to claim these six tax benefits, the following tiebreaker rules apply. Subject to these tiebreaker rules, the taxpayer and the other person may be able to choose which person claims the child as a qualifying child.

If only one of the persons is the child's parent, the child is treated as the qualifying child of the parent.

If the parents file a joint return together and can claim the child as a qualifying child, the child is treated as the qualifying child of the parents.

If the parents don't file a joint return together but both parents claim the child as a qualifying child, the IRS will treat the child as the qualifying child of the parent with whom the child lived for the longer period of time during the year. If the child lived with each parent for the same amount of time, the IRS will treat the child as the qualifying child of the parent who had the higher adjusted gross income (AGI) for the year.

If no parent can claim the child as a qualifying child, the child is treated as the qualifying child of the person who had the highest AGI for the year.

If a parent can claim the child as a qualifying child but no parent claims the child, the child is treated as the qualifying child of the person who had the highest AGI for the year, but only if that person's AGI is higher than the highest AGI of any of the child's parents who can claim the child. If the child's parents file a joint return with each other, this rule can be applied by dividing the parents' combined AGI equally between the parents.

Example: Your daughter meets the conditions to be a qualifying child for both you and your mother. Under the rules above, you are entitled to treat your daughter as a qualifying child for all of the six tax benefits listed above for which you otherwise qualify. Your mother isn't entitled to take any of the six tax benefits listed above unless she has a different qualifying child. However, if your mother's AGI is higher than yours, you can let your mother treat your daughter as her qualifying child. If you do that, your daughter isn't your qualifying child for any of the six benefits.

For more details and examples, see [Publication 17](#) and [Publication 501](#), Exemptions, Standard Deduction, and Filing Information.

Footnote

¹ When the special rule for children of divorced or separated parents applies (see [Table 3](#), later in this tab) and the noncustodial parent claims the child as a dependent, the noncustodial parent may also claim the child tax credit and any educational benefit, if all other rules are met. The custodial parent should enter the child as a nondependent in the software (see software entries in Tab B, Starting a Return and Filing Status), because they may be eligible for the EIC, Child and Dependent Care Credit, Exclusion from income for Dependent Care Benefits and Head of Household filing status.

Table 1: All Dependents

Begin with this table to determine both Qualifying Child and Qualifying Relative dependents.

Step	Probe/Ask the taxpayer:	Action
1	Can you or your spouse (if filing jointly) be claimed as a dependent on another taxpayer's tax return this year? ⁵	If YES: If you can be claimed as a dependent by another taxpayer, you may not claim anyone else as your dependent. If NO: Go to Step 2
2	Was the person married as of December 31, 2022?	If YES: Go to Step 3 If NO: Go to Step 4
3	Is the person filing a joint return for this tax year? (<i>Answer "NO" if the person is filing a joint return only to claim a refund of income tax withheld or estimated tax paid.</i>)	If YES: You can't claim this person as a dependent. If NO: Go to Step 4
4	Was the person a U.S. citizen, U.S. resident alien, U.S. national, or a resident of Canada or Mexico? (<i>Answer "YES" if you are a U.S. citizen or U.S. national and you adopted a child who lived with you as a member of your household all year.</i>)	If YES: Go to Step 5 If NO: You can't claim this person as a dependent.
5	Was the person your son, daughter, stepchild, eligible foster child, brother, sister, half brother, half sister, stepbrother, stepsister, or a descendant of any of them (i.e., your grandchild, niece, or nephew)? ⁴	If YES: Go to Step 6 If NO: This person isn't your qualifying child. Go to Table 2: Qualifying Relative Dependents
6	Was the person: <ul style="list-style-type: none"> • under age 19 at the end of the year and younger than you (<i>or your spouse, if filing jointly</i>) OR • under age 24 at the end of the year, a full-time student (see definition in the glossary) and younger than you (<i>or your spouse, if filing jointly</i>) OR • any age if permanently and totally disabled¹ at any time during the year? 	If YES: Go to Step 7 If NO: This person isn't your qualifying child. Go to Table 2: Qualifying Relative Dependents
7	Did the person live with you as a member of your household, except for temporary absences ² , for more than half the year? (<i>Answer "YES" if the child was born or died during the year.</i>)	If YES: Go to Step 8. If NO: This person isn't your qualifying child unless they meet the conditions in Table 3: Child of Divorced or Separated Parents or Parents who Live Apart. Go to Table 2: Qualifying Relatives as Dependents
8	Did the person provide more than half of his or her own support ³ for the year?	If YES: You can't claim this person as a dependent If NO: Go to Step 9
9	Is the person a qualifying child of any other taxpayer?	If YES: Go to the chart: Qualifying Child of More Than One Person If NO: You can claim this person as a qualifying child and dependent

Footnotes

¹ A person is permanently and totally disabled if he or she can't engage in any substantial gainful activity because of a physical or mental condition, AND a doctor determines the condition has lasted or can be expected to last continuously for at least a year or can lead to death.

² A child is considered to have lived with you during periods of time when one of you, or both, are temporarily absent due to illness, education, business, vacation, military service, institutionalized care for a child who is permanently and totally disabled, or incarceration. In most cases a child of divorced or separated parents is the qualifying child of the custodial parent. See [Table 3: Children of Divorced or Separated Parents or Parents Who Live Apart](#) to see if an exception applies. There is an exception for kidnapped children. See [Publication 17](#).

³ See [Page C-7 for a worksheet for determining support](#). If a child receives Social Security benefits and uses them toward his or her own support, those benefits are considered as provided by the child. Benefits provided by the state to a needy person (welfare, food stamps, housing, SSI) are generally considered support provided by the state.

⁴ An adopted child is treated the same as a natural child for the purposes of determining whether a person is related to you in any of these ways. For Example, an adopted brother or sister is your brother or sister. An adopted child includes a child who was lawfully placed with a person for legal adoption.

⁵ An individual is not a dependent of a person if that person is not required to file an income tax return and either does not file an income tax return or files an income tax return solely to claim a refund of estimated or withheld taxes.

Table 2: Qualifying Relatives as Dependents

You must start with Table 1. (To claim a qualifying relative as a dependent, you must first meet the Dependent Taxpayer, Joint Return and Citizen or Resident Tests in steps 1-4 of Table 1)

Step	Probe/Ask the taxpayer:	Action
1	Is the person your qualifying child or the qualifying child of any other taxpayer? A child isn't the qualifying child of any other taxpayer if the child's parent (or any other person for whom the child is defined as a qualifying child) isn't required to file a U.S. income tax return or files an income tax return only to get a refund of income tax withheld.	If YES, the person isn't a qualifying relative. (See Table 1: All Dependents) If NO, go to Step 2.
2	Was the person your son, daughter, stepchild, foster child, or a descendant of any of them (i.e., your grandchild)? OR Was the person your brother, sister, half brother, half sister, or a son or daughter of any of them? OR Was the person your father, mother, or an ancestor or sibling of either of them? OR Was the person your stepbrother, stepsister, stepfather, stepmother, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law? ¹	If NO, go to Step 3. If YES, go to Step 4. Note: The relatives listed in Step 2 are considered "Relatives who don't have to live with you" Note: To enter into TaxSlayer a qualifying relative who did not live with the taxpayer more than 6 months, choose "Other reasons" from the months dropdown menu.
3	Was the person any other person (other than your spouse) who lived with you all year as a member of your household? ²	If NO, you can't claim this person as a dependent. If YES, go to Step 4. Exceptions: There are exceptions for kidnapped children; a child who was born or died during the year; certain temporary absences—school, vacation, medical care, etc. Divorced or separated spouse. If you obtained a final decree of divorce or separate maintenance during the year, you can't take your former spouse as a dependent. This rule applies even if you provided all of your former spouse's support.
4	Did the person have gross income of less than \$4,400 in 2022 (threshold amount)? ³	If NO, you can't claim this person as a dependent. If YES, go to Step 5.

continued on next page

Footnotes

¹ An adopted child is treated the same as a natural child for the purposes of determining whether a person is related to you in any of these ways. For example, an adopted brother or sister is your brother or sister. An adopted child includes a child who was lawfully placed with a person for legal adoption. Any of these relationships that were established by marriage aren't ended by death or divorce.

² A person doesn't meet this test if at any time during the year the relationship between you and that person violates local law.

³ For purposes of this test, the gross income of an individual who is permanently and totally disabled at any time during the year doesn't include income for services the individual performs at a sheltered workshop. Gross income means all income the person received in the form of money, goods, property and services, that isn't exempt from tax. Don't include Social Security benefits unless the person is married filing a separate return and lived with their spouse at any time during the tax year or if 1/2 the Social Security benefits plus their other gross income and tax exempt interest is more than \$25,000 (\$32,000 if MFJ).

Table 2: Qualifying Relatives as Dependents

Step	Probe/Ask the taxpayer:	Action
5	<p>Did you provide more than half the person's total support for the year?</p> <p>If a parent remarries, the support provided by the new spouse is considered provided by the parent.</p> <p>See page C-7, Worksheet for Determining Support, to calculate the total support for the year.</p>	<p>If YES, you can claim this person as your qualifying dependent.</p> <p>If NO, go to Step 6 unless exception applies because they meet the conditions in Table 3: Child of Divorced or Separated Parents or Parents who Live Apart (see page C-6).</p>
6	<p>Did another person provide more than half the person's total support?</p>	<p>If YES, you can't claim this person as a dependent.</p> <p>If NO, go to Step 7.</p>
7	<p>Did two or more people, each of whom would be able to take the dependent but for the support test, together provide more than half the person's total support?</p>	<p>If YES, go to Step 8.</p> <p>If NO, you can't claim this person as a dependent.</p>
8	<p>Did you provide more than 10% of the person's total support for the year?</p>	<p>If YES, go to Step 9.</p> <p>If NO, you can't claim this person as a dependent.</p>
9	<p>Did the other person(s) providing more than 10% of the person's total support for the year provide you with a signed statement agreeing not to claim the dependent?</p>	<p>If YES, you can claim this person as a dependent. You must file Form 2120, Multiple Support Declaration, with your return.</p> <p>If NO, you can't claim this person as a dependent.</p>

Footnotes

If a child receives Social Security benefits and uses them toward his or her own support, those benefits are considered as provided by the child. Benefits provided by the state to a needy person are generally considered support provided by the state. A proposed rule, on which taxpayers may choose to rely, treats governmental payments made to a recipient that the recipient uses, in part, to support others as support of the others provided by the recipient, whereas any part of such payment used for the support of the recipient would constitute support of the recipient by a third party. For example, if a mother receives TANF and uses the TANF payments to support her children, the proposed regulations treat the mother as having provided that support.

Table 3: Children of Divorced or Separated Parents or Parents Who Live Apart

Use this table when directed from Table 1 or Table 2 to determine if the exception applies to the qualifying child residency test or the qualifying relative support test

Step	Probe/Ask the taxpayer:	Action
1	Did the child receive over half of his or her support ⁴ from the parents who are: Divorced OR Legally separated under a decree of divorce or separate maintenance OR Separated under a written separation agreement OR Lived apart at all times during the last 6 months of the year?	If YES, go to Step 2. If NO, Table 3 doesn't apply.
2	Was the child in the custody of one or both parents for more than half the year? ¹	If YES, go to Step 3. If NO, Table 3 doesn't apply.
3	Did the custodial parent (parent with whom the child lived for the greater number of nights during the year) provide the taxpayer a signed written declaration (Form 8332, Release/Revocation of Release of Claim to Exemption to Child by Custodial Parent, a copy of Form 8332, or similar document) releasing his or her claim to the child as a dependent?	If YES, the Table 3 exception applies. ² Return to the appropriate step in Table 1 or Table 2. If NO, go to Step 4.
4	Are either of the following statements true? The taxpayer has a post-1984 and pre-2009 decree ³ or agreement that is applicable for the current tax year and states <i>all three of the following</i> : 1. The noncustodial parent can claim the child as a dependent without regard to any condition, such as payment of support. 2. The other parent won't claim the child as a dependent for the year. 3. The years for which the noncustodial parent can claim the child as a dependent. OR The taxpayer has a pre-1985 decree of divorce or separation maintenance or written separation agreement between the parents that provide that the noncustodial parent can claim the child as a dependent, and the noncustodial parent provides at least \$600 for support of the child during the current tax year.	If YES, the Table 3 exception applies. Return to the appropriate step in Table 1 or Table 2. If NO, Table 3 doesn't apply.

Footnotes

¹ If the child is emancipated under state law, either by reaching age of majority or other means, child is treated as not living with either parent (see Publication 17).

² Post-2008 decree or agreement. If the divorce decree or separation agreement went into effect after 2008, the noncustodial parent can't attach pages from the decree or agreement instead of Form 8332. The custodial parent must sign, and the noncustodial parent must attach to his or her return, either Form 8332, or a copy of Form 8332 or a substantially similar statement the only purpose of which is to release the custodial parent's claim to a child. For an e-filed return, attach and submit the Form 8332 with Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return. Alternatively, scan Form 8332 and upload to the return as a Scanned Document. See Tab K.

³ Post-1984 and Pre-2009 divorce decrees or agreements: The noncustodial parent must attach all of the following pages from the decree or agreement.

- Cover page (include the other parent's SSN on that page)
- The pages that include all the information identified in (1) through (3) above
- Signature page with the other parent's signature and date of agreement.

Tax-Aide does not attach any documents to an e-filed return. Inform the taxpayer that the IRS may ask them to send a copy of Form 8332 or equivalent statement.

⁴ If you remarry, the support provided by your new spouse is treated as provided by you.

Release of certain tax benefits revoked

A custodial parent who has revoked his or her previous release of a claim to certain tax benefits for a child must attach a copy of the revocation to his or her return. For the revocation to be effective for the current tax year, the custodial parent must have given (or made reasonable efforts to give) written notice of the revocation to the noncustodial parent in the prior tax year or earlier. (See Form 8332 for more details)

Other decrees or agreements that don't meet step 4:

Noncustodial parents must attach the Form 8332, or a copy of Form 8332 or similar statement to their return.

Dependency Worksheet for Determining Support

See next page for notes. Also see [Jeff Bogart's Home Cost and Support Worksheet](#).



Taxpayers should keep a completed copy of this worksheet for their records. See the following page for important notes.

Funds Belonging to the Person You Supported

- | | |
|---|----------|
| 1. Enter the total funds belonging to the person you supported, including income received (taxable and non-taxable) and amounts borrowed during the year, plus the amount in savings and other accounts at the beginning of the year. Don't include funds provided by the state; include those amounts on line 23 instead | 1. _____ |
| 2. Enter the amount on line 1 that was used for the person's support | 2. _____ |
| 3. Enter the amount on line 1 that was used for other purposes | 3. _____ |
| 4. Enter the total amount in the person's savings and other accounts at the end of the year | 4. _____ |
| 5. Add lines 2 through 4. (This amount should equal line 1.) | 5. _____ |

Expenses for Entire Household (where the person you supported lived)

- | | |
|--|-----------|
| 6. Lodging (complete line 6a or 6b): | |
| a. Enter the total rent paid | 6a. _____ |
| b. Enter the fair rental value of the home. If the person you supported owned the home, also include this amount in line 21 | 6b. _____ |
| 7. Enter the total food expenses | 7. _____ |
| 8. Enter the total amount of utilities (heat, light, water, etc. not included in line 6a or 6b) | 8. _____ |
| 9. Enter the total amount of repairs (not included in line 6a or 6b) | 9. _____ |
| 10. Enter the total of other expenses. Don't include expenses of maintaining the home, such as mortgage interest, real estate taxes, and insurance | 10. _____ |
| 11. Add lines 6a through 10. These are the total household expenses | 11. _____ |
| 12. Enter total number of persons who lived in the household | 12. _____ |

Expenses for the Person You Supported

- | | |
|--|-----------|
| 13. Divide line 11 by line 12. This is the person's share of the household expenses | 13. _____ |
| 14. Enter the person's total clothing expenses | 14. _____ |
| 15. Enter the person's total education expenses | 15. _____ |
| 16. Enter the person's total medical and dental expenses not paid for or reimbursed by insurance | 16. _____ |
| 17. Enter the person's total travel and recreation expenses | 17. _____ |
| 18. Enter the total of the person's other expenses | 18. _____ |
| 19. Add lines 13 through 18. This is the total cost of the person's support for the year | 19. _____ |

Did the Person Provide More Than Half of His or Her Own Support?


- | | |
|---|-----------|
| 20. Multiply line 19 by 50% (0.50) | 20. _____ |
| 21. Enter the amount from line 2, plus the amount from line 6b if the person you supported owned the home. This is the amount the person provided for his or her own support..... | 21. _____ |
| 22. Is line 21 more than line 20? | |
| <input type="checkbox"/> No. You meet the support test for this person to be your qualifying child. If this person also meets the other tests to be a qualifying child, stop here; don't complete lines 23–26. Otherwise, go to line 23 and fill out the rest of the worksheet to determine if this person is your qualifying relative. | |
| <input type="checkbox"/> Yes. You don't meet the support test for this person to be either your qualifying child or your qualifying relative. Stop here. | |


Worksheet for Determining Support (continued)


Did You Provide More Than Half?	
23. Enter the amount others provided for the person's support. Include amounts provided by state, local, and other welfare societies or agencies. Don't include any amounts included on line 1	23. _____
24. Add lines 21 and 23	24. _____
25. Subtract line 24 from line 19. This is the amount you provided for the person's support	25. _____
26. Is line 25 more than line 20?	
<input type="checkbox"/> Yes. You meet the support test for this person to be your qualifying relative.	
<input type="checkbox"/> No. You don't meet the support test for this person to be your qualifying relative. You can't claim this person as a dependent unless you can do so under a multiple support agreement, the support test for children of divorced or separated parents, or the special rule for kidnapped children. See Multiple Support Agreement, Support Test for Children of Divorced or Separated Parents (or Parents Who Live Apart), or Kidnapped child under Qualifying Relative.	


The following items aren't included in total support:


- Federal, state, and local income taxes paid by persons from their own income
- Social Security and Medicare taxes paid by persons from their own income
- Life insurance premiums
- Funeral expenses
- Scholarships received by your child if your child is a student
- Survivors' and Dependents' Educational Assistance payments used for the support of the child who receives them


 **TANF and other governmental payments.** Under proposed Treasury regulations, if you received Temporary Assistance to Needy Families (TANF) payments or other similar payments and used the payment to support another person, those payments are considered support you provided for that person, rather than support provided by the government or other third party.


 **Social Security benefits.** If spouses each receive benefits that are paid by one check made out to both of them, half of the total paid is considered to be for the support of each spouse, unless they can show otherwise. If a child receives Social Security benefits and uses them toward his or her own support, the benefits are considered as provided by the child.

 **Foster care payments and expenses.** Payments you receive for the support of a foster child from a child placement agency are considered support provided by the agency. Similarly, payments you receive for the support of a foster child from a state or county are considered support provided by the state or county.

 **Armed Forces dependency allotments.** The part of the allotment contributed by the government and the part taken out of your military pay are both considered provided by you in figuring whether you provide more than half of the support. If your allotment is used to support persons other than those you name, you can claim them as dependents if they otherwise qualify.

 **Tax-exempt income.** In figuring a person's total support, include tax-exempt income, savings, and borrowed amounts used to support that person. Tax-exempt income includes certain social security benefits, welfare benefits, nontaxable life insurance proceeds, Armed Forces family allotments, nontaxable pensions, and tax-exempt interest.

 **Income from a sheltered workshop is not included in income.**

 **Child support payments aren't deductible by the payer and aren't taxable to the recipient.**

Income Quick Reference Guide

This list is a quick reference and volunteers should refer to [Publication 525](#), Taxable and Nontaxable Income, for more information. Don't rely on this list alone. Some of the income items on this chart are Out of Scope. See [Tax-Aide Scope Manual](#) for out of Scope items. Refer taxpayers with Out of Scope income to a professional tax preparer. Confirm that all income received by the taxpayer has been discussed and shown on the return, if required. To determine taxability at the state level, check with your state's department of revenue.

Table A – Examples of Taxable Income (Examples of income to consider when determining whether a return must be filed or if a person meets the gross income test for qualifying relative)		
<ul style="list-style-type: none"> • Wages, salaries, bonuses, commissions • Alimony (for divorce before 2019, see How/Where to Enter Income, later) • Annuities • Awards • Back pay • Breach of contract payment • Business income/Self-employment income • Cash income • Compensation for personal services • Canceled debts¹ • Director's fees • Disability benefits (employer-funded) • Discounts • Dividends • Employee awards • Employee bonuses • Estate and trust income 	<ul style="list-style-type: none"> • Farm income • Fees • Gains from sale of property or securities • Gambling winnings • Hobby income • Grants to businesses, even disaster related, unless exempted by law • Interest • Interest on life insurance dividends • IRA distributions • Jury duty fees • Military pay (not exempt from taxation) • Military pension • Nonemployee compensation • Notary fees • Partnership, Estate and S-Corporation income (Schedule K-1s, Taxpayer's share) • Pensions • Prizes • Punitive damage award 	<ul style="list-style-type: none"> • Railroad retirement—Tier I (portion may be taxable) • Railroad retirement—Tier II • Recovery of prior year deduction² (medical, property taxes, etc.) • Refunds of State and local income tax (if reportable)² • Rents (gross rent) • Rewards • Royalties • Severance pay • Self-employment (gross income) • Social Security benefits (including SSDI) - portion may be taxable - (See Tab D, Income, Railroad Retirement, Civil Service, and Social Security Benefits) • Supplemental unemployment benefits • Taxable scholarships and grants • Tips and gratuities • Tribal per capita payments • Unemployment compensation

Footnotes

1. If the taxpayer received a Form 1099-C, Cancellation of Debt, in relation to their main home, it can be non-taxable as is forgiveness of certain student loans. See [D-66](#)
2. If itemized in year paid and taxes were reduced because of deduction

Nontaxable Income

Table B – Examples of Nontaxable Income
(Examples of income items to exclude when determining whether a return must be filed)

<ul style="list-style-type: none"> • Child support • Civil damages, restitution or other monetary award paid to someone because that person was wrongfully incarcerated • Damages for physical injury (other than punitive) • Death payments • Dividends on life insurance • Emergency financial aid grants • Federal Employees' Compensation Act payments • Federal income tax refunds • Emergency financial aid grants • Gifts • Grants to individuals if due to a qualified disaster (otherwise taxable unless exempted by law) • Inheritance³ or bequest • Insurance proceeds (Accident, Casualty, Health, Life) • Interest on tax-free securities • Interest on EE/I bonds redeemed for qualified higher education expenses • Meals and lodging for the convenience of employer • Olympic and Paralympic Games medals and prizes⁴ 	<ul style="list-style-type: none"> • Payments to the beneficiary of a deceased employee • Payments in lieu of worker's compensation • Qualified Medicaid waiver payments • Relocation payments • Rebate/Patronage Dividends issued by co-ops for personal use are not taxable • Reimbursements by employers or volunteer organizations for ordinary and necessary actual expenses • Rental less than 15 days⁵ • Rental allowance of clergyman • Reverse mortgages • Sickness and injury payments • Social security benefits - portion may not be taxable (See Tab D, Income, Railroad Retirement, Civil Service, and Social Security Benefits) • Student loan forgiveness (2021-2026) • Supplemental Security Income (SSI) • Temporary Assistance for Needy Families (TANF) • Terrorist or military action, certain payments received as a result • Veterans' benefits • Welfare payments (including TANF) and food stamps • Worker's compensation and similar payments
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Footnotes

³ An inheritance isn't reported on the income tax return, but a distribution from an inherited pension or annuity is subject to the same tax as the original owner would have had to pay

⁴ The exclusion does not apply to a taxpayer for any year in which the taxpayer's AGI exceeds \$1 million (or \$500,000 for an individual filing a MFS return)

⁵ If you use a dwelling unit as a home and you rent it less than 15 days during the year, you are not required to report the rental income and rental expenses from this activity. See [Publication 527](#), Residential Rental Property.

(Income from rental of personal residence by active-duty military personnel is in scope with Military Certification only.)

Armed Forces Gross Income

Members of the Armed Forces receive many different types of pay and allowances. Some are included in gross income while others are excluded from gross income. Table 1 lists included items that are subject to tax and must be reported on your tax return. Table 2 lists excluded items that are not subject to tax, but may have to be shown on your tax return. See [Publication 3](#), *Armed Forces' Tax Guide*, for additional information. To determine taxability at the state level, check with your state's department of revenue.

Table 1—Included Items					
These items are included in gross income, unless the pay is for service in a combat zone					
Basic pay	<ul style="list-style-type: none"> • Active duty • Attendance at a designated service school • Back wages • Drills (Inactive Duty Training) • Reserve training • Training Duty 	Special pay (cont.)	<ul style="list-style-type: none"> • Hostile fire or imminent danger • Medical and dental officers • Nuclear-qualified officers • Optometry • Other Health Professional Special Pay (for example, nurse, physician assistant, social work, etc.) • Pharmacy • Special compensation for assistance with activities of daily living (SCAADL) • Special duty assignment pay • Veterinarian • Voluntary Separation Incentive 	Incentive pay	<ul style="list-style-type: none"> • Submarine • Flight • Hazardous duty • High altitude/Low altitude (HALO)
				Other pay	<ul style="list-style-type: none"> • Accrued leave • CONUS COLA • High deployment per diem • Personal money allowances paid to high ranking officers • Student loan repayment from programs such as the Department of Defense Educational Loan Repayment Program, to the extent that qualified higher education expenses exceed \$5,250 annually
Special pay	<ul style="list-style-type: none"> • Aviation career incentives • Career sea • Diving duty • Foreign duty (outside the 48 contiguous states and the District of Columbia) • Foreign language proficiency • Hardship duty 	Bonus pay	<ul style="list-style-type: none"> • Career status • Continuation pay • Enlistment • Officer • Overseas extension • Reenlistment 	In-kind military benefits	<ul style="list-style-type: none"> • Personal use of government-provided vehicle

Armed Forces Gross Income (continued)

Table 2—Excluded Items

The exclusion for certain items applies whether the item is furnished in-kind or is a reimbursement or allowance.

<p>Combat zone and qualified hazardous duty area pay</p>	<ul style="list-style-type: none"> • Compensation for active service while in a combat zone Note: <i>Limited amount for commissioned officers</i> • Leave earned or accrued while performing service in a combat zone 	<p>Family allowances</p>	<ul style="list-style-type: none"> • Certain educational expenses for dependents • Emergencies • Evacuation to a place of safety • Separation 	<p>Travel allowances</p>	<ul style="list-style-type: none"> • Annual round trip for dependent students • Leave between consecutive overseas tours • Reassignment in a dependent restricted status • Transportation for you or your dependents during ship overhaul or inactivation • Per diem
<p>Other pay</p>	<ul style="list-style-type: none"> • Certain amounts received under Armed Force Health Professions Scholarship and Financial Assistance Program payments • Disability, including payments received for injuries incurred as a direct result of a terrorist or military action • Disability severance payments • Group-term life insurance • Professional education • ROTC educational and subsistence allowances • State bonus pay for service in a combat zone • Survivor and retirement protection plan premiums • Uniform allowances • Certain loan payments made by an employer after March 27, 2020, and before January 1, 2026, of principal or interest on certain qualified education loans (Limited to \$5,250 annually). 	<p>Living allowances</p>	<ul style="list-style-type: none"> • BAH (Basic Allowance for Housing) • BAS (Basic Allowance for Subsistence) • Housing and cost-of-living allowances abroad paid by the U.S. Government or by a foreign government • OHA (Overseas Housing Allowance) 	<p>In-kind military benefits</p>	<ul style="list-style-type: none"> • Dependent-care assistance program • Defense Counsel Services • Legal assistance • Medical/dental care • Commissary/exchange discounts • Space-available travel on government aircraft • Uniforms furnished to enlisted personnel
<p>Death allowances</p>	<ul style="list-style-type: none"> • Burial services • Death gratuity payments to eligible survivors • Travel of dependents to burial site 	<p>Moving allowances</p>	<ul style="list-style-type: none"> • Dislocation (limited to actual moving expenses) • Military base realignment and closure benefit (Limits apply. See 42 U.S.C. 3374(c)) • Move-in housing • Move household and personal items • Moving trailers or mobile homes • Storage • Temporary lodging and temporary lodging expenses 		

How/Where to Enter Income



Federal Section>Income

1 To go directly to a specific form, use the box to enter the form number or name.

See Tab O, Using TaxSlayer® Pro Online, for entries.

2 If the taxpayer received a state refund in 2022 and itemized deductions for 2021 that included a deduction for state income tax, select the State and Local Refunds option and complete the State Refund worksheet. [See Jeff Bogart's Refund and Recovery Calculator](#)

3 Select Quick File from this pull-down menu next to the taxpayer's name to create a list of entry screens for this return.



Taxpayers who receive an incorrect Form 1099-G for unemployment benefits they did not receive should contact the issuing state agency to request a revised Form 1099-G showing they did not receive these benefits. Taxpayers who are unable to obtain a timely, corrected form from states should still file an accurate tax return, reporting only the income they received. Enter explanation at Federal>Miscellaneous Forms>Explanations> Elections Explanations *1099-G amount reduced to amount received. Fraud report has been submitted*

4 You can go directly to the Income section from the quick link.

5 To enter unemployment compensation from Form 1099-G, select Begin on the unemployment line. If unemployment benefits are repaid in the same year, enter the amount in Repayment of Unemployment. To enter current year unemployment, select Add or Edit a 1099-G. **Includes state temporary disability insurance or government paid family leave payments. If Box 6 relates to Sch E or F, OOS. If not, enter Box 6 amount on 1099-G input form. If related to self-employment income, also enter on Schedule C. Also, input other Box 6 amounts as Other Income.**

6 Alimony received pursuant to a divorce or separation instrument executed on or before December 31, 2018 is included as income on the return. For divorces after December 31, 2018, alimony is not included as income on the return. The alimony is also not included in income if the instrument is modified after December 31, 2018, and the modification expressly provides that the amendments made by the Tax Cuts and Jobs Act, Section 11051, apply to the modification.

7 To enter Taxable Scholarship, Prisoner Earned Income, or Foreign Compensation - select Other Income then choose Other Compensation. In certain situations, taxpayers may wish to e-file a \$0 AGI return. To e-file, enter \$1 as other income. Go to Income>Less Common Income>Other Income Not Reported Elsewhere and describe as "IN ORDER TO E-FILE."

Form W-2 Instructions



Federal Section > Income > W-2; or Keyword "W"



If the taxpayer has not received a W-2 from all employers by the end of January, they should contact their employer for the missing copy.

W-2

CANCEL

This is a standard W-2

This is a corrected W-2

This is a substitute W-2

This is a railroad W-2

If a Form W-2 can't be obtained from the employer, select the box to indicate this is a substitute W-2. TaxSlayer will generate a Form 4852, Substitute for Form W-2, Wage and Tax Statement. The taxpayer will need to provide total income and withholding from their year-end pay stub. See [Publication 5396-A](#).

The return can be e-filed if Form 4852 includes the EIN, otherwise, it must be a paper return.

Employee

Whose W-2 is this?
Taxpayer

Check here if foreign address

Address (street number & name) *

150 Forest Park

ZIP code *

30904

City, town, or post office *

Augusta

State *

Georgia

Employer

Note: Information entered below must match the IRS Master File.
Please Verify.

b EIN *

-

c Employer Name *

Check here if foreign address

Address (street number & name) *

ZIP code *

City, town, or post office *

State *

- Please Select -

Indicate if W-2 is for Taxpayer or Spouse. The software will not allow you to proceed until this is completed.

ITIN SSN:

- - -

If the taxpayer has an ITIN, you will be prompted to enter the ITIN or SSN as shown on the original W-2.

Compare the taxpayer's address to Form W-2 address. If the address on the W-2 is different, correct the W-2 address here to match the original Form W-2. This won't change the tax return address.



A taxpayer with multiple Forms W-2 could possibly have a different address on several of the Forms W-2. Check them carefully; the change must be made on every Form W-2 that is different from the current address. Be sure to enter every item from the taxpayer's original W-2 – key what you see.

Form W-2 Instructions (continued)

Wages	
1 Wages, Tips \$ <input type="text"/>	2 Federal Tax Withheld \$ <input type="text"/>
3 SS Wages \$ <input type="text"/>	4 Soc. Sec. Tax Withheld \$ <input type="text"/>
5 Medicare Wages \$ <input type="text"/>	6 Medicare Tax \$ <input type="text"/>
7 SS Tips \$ <input type="text"/>	8 Allocated Tips \$ <input type="text"/>
9 IRS Verification Code (If provided) <input type="text"/>	10 Dependent Care \$ <input type="text"/>
11 NonQual Plan \$ <input type="text"/>	Unreported Tips \$ <input type="text"/>

1 Review Box 2 and Box 17 to ensure tax withheld was entered and is correct.

2 The entries in Boxes 3, 4, 5, 6 and 16 will auto-populate based on the Box 1 entry. If the figures don't match taxpayer's Form W-2, correct the data so that it matches the information on Form W-2.

3 If there is an entry in Box 10 Form 2441, Child and Dependent Care Expenses must be completed. **Box 10 amount will be included in AGI until Form 2441 is completed.**

4 Be sure to complete Box 11 if there is an entry on the original Form W-2. An entry here may indicate that the taxpayer is receiving deferred compensation earned in a prior year.



IRS requires that information on electronically filed Form(s) W-2 match the printed Form(s) W-2 exactly if possible; however, the name cannot be changed, and the software will not accept special characters.



If the taxpayer earned tips that weren't reported to the employer, enter in the Unreported Tips box. This will add Form 4137, Social Security and Medicare Tax on Unreported Tip Income, to the return. If the taxpayer received tips that weren't reported to the employer because they were less than \$20 a month, go to Other Taxes, select **Form 4137** and also enter the amount there. If a taxpayer wishes to use their tip log instead of allocated tips in box 8, leave box 8 blank and report it as unreported tips within the W-2.

Form W-2 Instructions (continued)

The screenshot shows the following sections of the Form W-2 instructions:

- Box 12:** Code and Amount fields. Callout 1 points to the Code field.
- Box 13:** Checkboxes for Statutory Employee, Retirement Plan, and Third Party Pay. Callout 2 points to the checkboxes.
- Box 14:** Code and Amount fields. Callout 5 points to the Code field.
- Box 5:** Railroad tier 1 wages and Railroad medicare wages fields. Callout 5 points to the Railroad medicare wages field.
- Box 6:** Medicaid Waiver Payment, Railroad tier 1 tax withheld, and Railroad medicare tax withheld fields. Callout 6 points to the Medicaid Waiver Payment field.

1 For Boxes 12 and 14, choose the code from the drop-down menu and enter the dollar amount. If there are more than 4 items in Box 12, **input another W-2 for \$1 and add the additional codes. Subtract \$1 from the original W-2.**

2 Be sure to select the correct items for Box 13 as indicated on Forms W-2. This is important in calculating the deductibility of IRA contributions.

3 If statutory employee is marked, employment taxes are withheld by the employer, but the taxpayer will report income and deduct expenses using Schedule C. Re-enter income as statutory income on Schedule C Income screen. Also enter related expenses. Do not mix statutory employee income with other income on the same Schedule C.

4 Third party pay, Box 13, is taxable income and reported in Box 1. **See also Box 12 code J below.**

5 Select from the drop-down list for Box 14. If the amount is eligible for the retirement saver's contributions credit, select Retirement (Not in Box 12)- Carry to Form 8880. To qualify for this treatment, the contribution must be a voluntary, not a mandatory, contribution. **For mandatory contributions to state disability and paid family leave programs, see page F-8 #1.** If none of the drop-down options apply, select Other and enter amount.

6 A taxpayer may choose to include qualified Medicaid waiver payments in the calculation of earned income for the EIC and the ACTC. These are payments received for providing nonmedical support services under a plan of care to someone in the taxpayer's home. If these payments were incorrectly reported in box 1 of Form(s) W-2, enter the amount again in the Medicaid Waiver Payment box. For more information about these payments, see the next page.

If the Form W-2 shows withholding from more than one state, select the Add State button to add the additional information.

Form W-2 Reference Guide for Common Box 12 Codes

A	Uncollected social security or RRTA tax on tips	J	Nontaxable sick pay (If Box 1 is blank, do not include on return unless there is withholding)
B	Uncollected Medicare tax on tips	P	Excludable moving expense reimbursements paid directly to employee
C	Taxable cost of group term life insurance over \$50,000 included in boxes 1, 3 (up to social security wage base) & 5.	Q	Nontaxable combat pay (Military certification)
D	Elective deferrals to a section 401(k) cash or deferred arrangement	R	Employee Contributions to MSA, Out of Scope
E	Elective deferrals under a section 403(b) salary reduction agreement	T	Adoption benefits (Out of Scope)
G	Elective deferrals and employer contributions (including nonelective deferrals) to a section 457(b) deferred compensation plan	W	Employer contributions (including amounts the employee contributes through a cafeteria plan) to employee's health savings account
H	Elective deferrals to a section 501(c)(18)(D) tax-exempt organization plan. Included in Box 1 as wages, but see Pub 525 Taxable and Nontaxable Income instructions on how to deduct on Form 1040.	AA	Designated Roth contributions under a section 401(k) plan
		BB	Designated Roth contributions under a section 403(b) plan
		DD	Cost of employer-sponsored health coverage (not taxable)
		EE	Designated Roth contributions under a governmental section 457(b) plan

Codes D through H, S, Y, AA, BB, and EE also indicate elective (voluntary) contributions which qualify for retirement savings credit. See [page G-14](#), Nonrefundable Credits. For less common Box 12 codes, see Form W-2.

Entering Medicaid Waiver Payments

See the [NTTC Medicaid Waiver Payments Guide](#).

IRS Notice 2014-7 provides that, “Under § 1915(c) of the Social Security Act (42 U.S.C. § 1396n(c)), a state may obtain a Medicaid waiver that allows the state to include in the state’s Medicaid program the cost of home or community-based services (other than room and board) provided to individuals who otherwise would require care in a hospital, nursing facility, or intermediate care facility (eligible individuals).” Payments by a state or county under these programs for such non-medical support services are known as Medicaid Waiver Payments (MWP).

MWP may be reported to taxpayers on Forms W-2, 1099-NEC, or 1099-MISC, or not reported at all. Taxpayers have choices to include MWP as taxable or not and as earned income or not. The choices made may affect the taxpayer’s Earned Income Credit (EIC) and Additional Child Tax Credit (ACTC), which in turn may affect the taxpayer’s tax owed or refund.

The steps to be taken to determine the best result for the taxpayer are involved and set out in detail in the [NTTC Medicaid Waiver Payments Guide](#).

Two important points should be noted:

- MWP may be excluded from income only for the time when the taxpayer care provider and the care recipient live in the same residence. When they do not live together in the same residence, MWP may not be excluded from income.
- The sum of all MWP payments received must be treated consistently; that is, treat all as taxable income or and treat all as earned income or none as earned income.

The taxpayer and spouse may each make a separate in-or-out election though each must treat all their respective MWP income consistently. That is, treat all as earned income or none as earned income. Making separate different selections is not currently supported in TaxSlayer. See the [Medicaid Waiver Payments Guide](#) for more information.

Interest Income



Federal Section > Income > 1099-DIV, INT, OID > Interest Income; or Keyword "INT"

Interest and Dividend Income

Interest or Dividend Income BEGIN

Did you have interest in a foreign bank account? 1 BEGIN

Exclusion of Interest from Series EE & I US Savings Bonds 2 BEGIN

1099 Description Schedule B

Choose the type of Interest or Dividend item you want to enter:

Interest Income, Form 1099-INT, (including interest income < 1,500)

Original Issue Discount, Form 1099-OID

Dividend Income, Form 1099-DIV

Seller Financed Interest Income

Form 1099-OID

CANCEL SAVE & ENTER ANOTHER CONTINUE

Type of Transaction
Form 1099-OID

Payer's Name *

Original Issue Discount (Box 1)
\$

Other Periodic Interest (Box 2)
\$

Early Withdrawal Penalty (Box 3)
\$

Federal Tax Withheld (Box 4)
\$

Market Discount (Box 5) 3
\$

Acquisition Premium (Box 6)
\$ **OOS**

OID on Treasury Obligations (Box 8)
\$

Investment Expenses (Box 9)
\$

Bond Premium (Box 10) 3
\$

Tax-Exempt OID (Box 11)
\$

1 If the aggregate value of foreign financial accounts exceeds \$10,000 at any time during the year, the FinCEN Report 114 is required to be filed electronically with Treasury, and the return is Out of Scope.

2 If U.S. Savings Bond interest is used to pay for higher education expenses, return is Out of Scope.

3 Form 1099-OID interest is treated like other interest. Boxes 5 and 10 are in scope.



Return is Out of Scope if

- there is a FATCA filing requirement (box is checked)
- alternative minimum tax (AMT) is generated on form 6251 (seen on line 1 of Schedule 2), which may occur with a large amount of dividends or interest
- adjustment to Form 1099-OID is needed, no form was received, or there is an entry in Box 6
- net investment income tax (Form 8960) is generated. This occurs when AGI is over \$200,000 (single or HOH), \$250,000 (MFJ or QSS), or \$125,000 (MFS) and there is taxable interest, dividends, capital gains, or Form 1099-R Box 7 Code D income.

Interest Income (continued)

Interest Income

CANCEL
SAVE & ENTER ANOTHER
CONTINUE

Type of transaction
Interest Income

Payer's Name * 1

Payer TIN or EIN

Payer's Address

Check here if foreign address

Address (street number & name)

ZIP code

City, town, or post office

State
- Please Select -

Taxpayer, Spouse, or Joint?
Taxpayer

Interest Income (Box 1) 2

Early Withdrawal Penalty (Box 2) 3

Interest on U.S. Savings Bonds and Treasury obligations (Box 3)
(Note: Enter Taxable amount only) 4

Federal Tax Withheld (Box 4) 5

Investment Expenses (Box 5)

Foreign Tax Withheld (Box 6) 6

Leave blank for federal return unless required for state return.

Enter each Form 1099-INT separately.

1 Enter the name of payer. Don't use punctuation. Payer's TIN and address may be entered, but is not required for federal returns (some states may require it)

2 Enter the taxable interest paid in Box 1. This doesn't include interest shown in Box 3.

3 The early withdrawal penalty is carried as an adjustment to Schedule 1.

4 Enter any taxable amount from Box 3 on the Interest on U.S. Savings Bonds and Treasury obligations line.

5 A warning may appear if tax withheld is more than 40% of Box 1. If your entries are correct, ignore the warning.

6 Any entry in Foreign Tax Withheld (Box 6) will flow as a foreign tax credit to Line 1 of Schedule 3. See note below.



Only the simplified limitation method is in scope with Advanced Certification. If total foreign taxes exceed \$300 (\$600 if filing joint) Form 1116 is required. Using Form 1116 requires International Certification. See Tab G, Nonrefundable Credits for Foreign Tax Credit Information.

NOTE: Reporting less than actual Foreign Tax Withheld to avoid using Form 1116 is not allowed.

Taxpayers who received less than \$10 in interest from one payer may not receive a Form 1099-INT. This income must still be reported. Use the Interest Income Screen as if entering Form 1099-INT information.

Interest Income (continued)

Tax Exempt Interest (Box 8)
\$ **1**

Specified Private Activity Bond (Box 9)
\$ **2**

Market Discount (Box 10)
\$

Bond Premium (Box 11)
\$ **3**

Bond Premium on Treasury Obligations (Box 12)
\$ **OOS if greater than Box 3**

Bond Premium on Tax-exempt bond (Box 13)
\$ **OOS if greater than Box 8**

Amount of Interest on U.S. Savings Bonds and Treasury Obligations that you want subtracted from your state return
\$ **4**

Taxable State Interest
ADD INTEREST ITEMS **7**

Nominee Interest
\$ **5**

Decedent Interest
\$

Accrued Interest
\$ **6**

Accrued Market Discount
\$

Taxable State Interest Item

State *
- Please Select - **8**

Owner
Taxpayer
Taxpayer
Spouse
Joint
\$

1 Enter the amount of tax-exempt interest from Box 8 of Form 1099-INT.

2 The entry for "Specified Private Activity Bond" will automatically carry to Form 6251, Alternative Minimum Tax.

Return is Out of Scope if AMT is actually generated (as shown on Line 1 of Schedule 2)

3 Bond Premium – If less than the amount reported as interest in Box 1 – In Scope. If greater than the amount reported as interest in Box 1 – Out of Scope.


4 IMPORTANT – Entries are transferred directly when a state return is added. If state tax law treats the interest differently, include the exempt interest amount and select the state from the drop down list. Generally, interest on U.S. government obligations (such as savings bonds, treasury bonds/bills/notes) is taxable on the federal return but isn't taxable on the state return.


5 Nominee interest – Interest transferred to another person – Out of Scope.


6 Accrued interest – Interest paid to seller at time of purchase – Out of Scope.

7 If any of the tax exempt interest isn't exempt from state taxes, select the Add/Edit button to add a Taxable State Interest item. Interest on out-of-state municipal bonds isn't taxable on the federal return but is generally taxable on the state return.

8 Enter the state, owner, and amount and select Continue To Next Step.

 Always enter tax-exempt interest or dividend income. This may affect the amount of Social Security income that is taxable and the amount of Premium Tax Credit.

 Interest on in-state municipal bonds is generally not taxable on the federal and state returns.

 Income from a reverse mortgage is not considered a taxable event because it is a loan.

Seller Financed Mortgage Interest



Federal Section>Income>1099-DIV, INT, OID>Seller Financed Interest Income; or Keyword "INT"



Must have identification number of payer to e-file the return.

Schedule B Seller Financed Interest

CANCEL **SAVE & ENTER ANOTHER** **CONTINUE**

Type of transaction
Seller Financed Interest Income

Payer's Name *

Payer's Social Security Number *
 - -

Payer's Address *
Address (street number & name) *

ZIP code *
 -

City, town, or post office *

State *

Interest Income *

Nominee Interest
 Out of scope

Decedent Interest
 Out of scope

Dividend Income (Form 1099-DIV)



Federal Section > Income > 1099-DIV, INT, OID > Dividend Income; or Keyword "D"

Dividend Income (Form 1099-DIV)

CANCEL
SAVE & ENTER ANOTHER
CONTINUE

Type of transaction
Dividend Income

Payer's Name *

Payer TIN or EIN
 -

Payer's Address
 Check here if foreign address
 Address (street number & name)

ZIP code
 -

City, town, or post office

State

Taxpayer, Spouse, or Joint?

Ordinary Dividends (Box 1a)

Qualified Dividends (amount of ordinary dividends that are considered qualified) (Box 1b)

Capital Gain to Schedule D (Box 2a)

Unrecaptured Section 1250 Gain (Box 2b)

Enter each Form 1099-DIV separately. Enter the name of payer. Don't use punctuation.



- Return is Out of Scope if**
- there is a FATCA filing requirement.
 - alternative minimum tax (AMT) is generated on form 6251 (seen on line 1 of Schedule 2), which may occur with a large amount of dividends or interest.
 - net investment income tax (Form 8960) is generated. This occurs when AGI is over \$200,000 (single or HOH), \$250,000 (MFJ or QSS), or \$125,000 (MFS) and there is taxable interest, dividends, capital gains, or Form 1099-R Box 7 Code D income.

Leave blank for federal returns unless required for state return.

In the capital gain line, enter Box 2a total capital gain distributions from a regulated investment company (mutual fund) or real estate investment trust. This entry flows to Schedule D.



A dividend reinvestment plan (DRP) is when the cash dividend is automatically used to buy more shares. The dividend is income and included on Form 1099-DIV. The payer/broker will keep track of the new purchase.

Dividend Income (Form 1099-DIV) (continued)

Section 1202 Gain (Box 2c)

\$ Out of scope

Collectibles (28%) Gain (Box 2d)

\$ Out of scope

Nondividend Distributions (Box 3)

\$ **1**

Federal Income Tax Withheld (Box 4)

\$

Section 199A dividends (Box 5)

\$ **2**

Investment Expenses (Box 6)

\$

Foreign Tax Withheld (Box 7) **3**

\$

Cash Liquidation Distributions (Box 9)

\$ Out of scope

Noncash Liquidation Distributions (Box 10)

\$ Out of scope

Exempt Interest Dividends (Box 11)

\$

Specified Private Activity Bond (Box 12)

\$ Specified Private Activity Bond will automatically carry to Form 6251, Alternative Minimum Tax (AMT). Return is Out of Scope if AMT is actually generated (as shown on Line 1 of Schedule 2).

Amount of Interest on U.S. Savings Bonds and Treasury obligations that you want subtracted from your state return

\$ **4**

Taxable State Dividend

ADD DIVIDEND ITEMS

Nominee Dividend

\$ Out of scope

Decedent Dividend

\$

1 Nondividend distribution is a return of basis, not taxed until all cost is recovered. The taxpayer must reduce their cost by these distributions at the time of sale. Once all costs are recovered, report as capital gain.

2 Box 5 amount is carried to qualified business income deduction. No additional entry needed.

3 An entry in Foreign tax withheld (Box 7) will flow as a foreign tax credit **to line 1 of Schedule 3**.



Only the simplified limitation method is in scope with Advanced Certification. If total foreign taxes exceed \$300 (\$600 if filing joint) Form 1116 is required. Using Form 1116 requires International Certification to be in scope. See Tab G, Nonrefundable Credits for Foreign Tax Credit Information. NOTE: Reporting less than actual Foreign Tax Withheld to avoid using Form 1116 is not allowed.

4 On the amount of interest on U.S. Savings Bonds and Treasury obligations line, enter dividends from federal bond funds which are fully taxable on the federal return but tax-exempt on the state return.

State and Local Refund Worksheet



Federal Section>Income>Form 1099-G Box 2; or Keyword "G"



Use this worksheet only if the taxpayer itemized deductions last year claiming state income taxes as a deduction and received a state or local income tax refund.



None of your refund is taxable if, in the year you paid the tax, you either:

1. didn't itemize deductions, or
2. elected to deduct state and local general sales taxes instead of state and local income taxes.



You may need to look up the sales tax that could have been deducted using the [IRS sales tax calculator](#).



If the taxpayer's prior year state and local taxes were limited to \$10,000, the current year state and local refund may not be taxable.

Use [Taxable Refund and Recovery Calculator](#) at [cotaxaide.org/tools](#) if any of the following apply:

1. 2021 federal return showed zero taxable income on 1040 line 15
2. There were unused nonrefundable credits on 2021 return
3. TP made estimated state tax payments for 2021 and 4th payment was in 2022 (special pro rata rule applies)
4. TP had recoveries of other prior year deductions, e.g. insurance reimbursement for a 2021 medical deduction

1 Use this worksheet or the Bogart "Taxable Refund and Recovery Calculator" to determine the portion of the taxpayer's prior year state refund that is considered taxable in the current year. Use a copy of the taxpayer's previous year return to enter all amounts in the spaces provided. The taxable portion will be included on the return as taxable income

The refund and recovery calculator does not cover situations where federal itemized deductions were limited in 2021. If access to 2021 return available, try with-and-without test. Refund taxable only if, and to the extent, there was a tax benefit for the deduction. If Alternative Minimum Tax applied in 2021 and a state tax refund for 2021 was received, none of the refund is taxable.

2 Include State Tax withheld and state estimated payments made during 2021

3 Enter any calculated sales tax not deducted on your prior year Schedule A. If the amount is not shown on last year's return go to the [Sales Tax Deduction Calculator](#) on IRS.gov to determine the amount

4 If last year's filing was MFS, indicate if spouse itemized deductions

State & Local Refund Worksheet

CANCEL

CONTINUE

Bypass State Refund Worksheet

Enter an amount here to bypass worksheet and enter the full amount as taxable on form 1040

\$ Any amount entered here (including from [Taxable Refund and Recovery Calculator](#), if used) will flow as taxable on Schedule 1, Line 1

State & Local Refunds 1

2020 state tax refunds (all refunds from 1099-G or similar statements)

\$

Prior Year Taxes

Last year's (2020 tax return) total state and local tax paid (Schedule A line 5d)

\$

Last year's (2020 Tax Return) total itemized or standard deductions (Form 1040 line 12)

\$

Total amount of prior year state tax withheld (including state estimated payments, Schedule A line 5a)

\$ 2

Prior year sales tax deduction (Schedule A line 5a)

Enter any calculated sales tax which you could have deducted on your prior year Schedule A

\$ 3

Last Year's (2020 Tax Return) Filing Status *

Select one... 4

Last Year's (2020 Tax Return) Deductions for Age 65 and over or Blind:

Check here if Taxpayer claimed the Age 65 and older deduction last year.

Check here if the Taxpayer claimed the Blind deduction last year.

For state income tax refunds from years earlier than prior year, if taxpayer: 1. Did not itemize, claimed sales tax deduction, or refund is less than the amount not deducted due to the \$10,000 cap, refund is not taxable. 2. Itemized and claimed state income tax deduction and taxpayer agrees amount is fully taxable



See Instructions for Recipient for Box 2 on Form 1099-G amounts which may appear in the unnumbered box beside Box 9. Amounts in this unnumbered box are interest and are in scope.

Schedule C Self-Employment Income



Federal Section > Income

See [NTTC Schedule C Guidelines](#)

Taxpayers may use the [NTTC Self-Employed Sch C Worksheet](#)

Income	
W-2 (Most Common Form) Wages and tax statement	EDIT
Form 1099-G Box 2 State or local income tax refunds, credits, or offsets	BEGIN
1099-INT, DIV, OID Interest income, dividends, and distributions Print	EDIT
1099-R, RRB-1099, RRB-1099-R, SSA-1099 Distributions from pensions, annuities, retirement, IRAs, social security, etc.	EDIT
Form 1099-G Box 1 Unemployment Compensation	EDIT
1099-MISC 1 Miscellaneous income	BEGIN
1099-NEC 2 Nonemployee compensation	EDIT
Profit or Loss from Business 3 Reported on Schedule C Print	EDIT
Form 1099-K Payment card and third party network transactions	EDIT

1 Income reported on Form 1099-MISC that is not self-employment income is not entered on a Sch C. See page D-56.

2 If any of the self-employment income is reported on Form 1099-NEC, Nonemployee Compensation, select Form 1099-NEC first. Self-employment income reported on a Form 1099-NEC will be in Box 1, Nonemployee compensation.

3 Select Profit or Loss From A Business (Schedule C) to enter self-employment income that isn't reported on a Form 1099-NEC. This would include income reported on Form 1099-K, Payment Card and Third Party Network Transactions, as well as all other cash and any other income received related to the business activity. Also, enter expenses related to the self-employment income.



A taxpayer who received less than \$600 in income from one payer may not receive a Form 1099-NEC or Form 1099-K. This income must still be reported. See [Publication 334, Tax Guide for Small Business](#), and [Publication 525, Taxable and Nontaxable Income](#), for additional information.



For taxpayers who have earnings as a notary, review the [Instructions for Schedule SE, Self-Employment Tax](#), for reporting instructions. In TaxSlayer, make the following entries:

- Report the notary income on a Schedule C.
- Visit the Schedule SE menu in the Other Taxes section and enter the amount of exempt notary income in the “Enter the exempt notary income” input field.



Gig economy workers such as rideshare drivers ([Uber & Lyft](#)) and delivery drivers ([Door Dash & Grub Hub](#)) can find tax information specific to their work at the [IRS Gig Economy Tax Center](#) (www.irs.gov/businesses/gig-economy-taxcenter)

Form 1099-NEC



Federal Section > Income

Non-employee compensation that is not really a business (honorarium for speech where there is no continuing relationship and no expectation of doing again), enter in Form 1099-MISC Box 3 so it goes to Schedule 1, Line 8.

Self employed taxpayers will include amounts from Box 1 on Schedule C. Taxpayers with an amount on Form 1099-NEC, Box 1, who are not an employee or self-employed, do not need to complete Schedule C but should report this income as Other Income on Schedule 1. In that case, select Other Income in the Federal Section and then select Other Income Not Reported Elsewhere. Taxpayers with nonemployee compensation that is related to a hobby (an activity that isn't engaged in for profit) are Out of Scope. See [Publication 525](#), Taxable and Nontaxable Income, for more information.

Taxpayers should not receive a 1099-NEC for reimbursement of expenses for volunteer services (e.g., mileage). If they do, they should try to get a corrected form. If they cannot obtain one, enter the amount as Other Income as described above, and then enter an offsetting negative amount as Other Income and described as "Accountable plan expense reimbursement."

Whose 1099-NEC is this?

Recipient *

Taxpayer Sample

Spouse Sample

Payer Information

Payer's name *

Check here if foreign address

Address (street number & name) *

ZIP code * **City, town, or post office *** **State ***

-

Use payer's SSN as ID

Payer's TIN *

Also may be found in the box labeled Payer's Federal Identification Number

-

Recipient Information

Also may be found in the box labeled Recipient's Identification Number

Recipient's name *

Check here if foreign address

Address (street number & name) *

ZIP code * **City, town, or post office *** **State ***

-

Account Number

Income

1 Nonemployee compensation

\$

2

3

4 Federal income tax withheld

\$

State Information 1

5 State tax withheld

\$

6 State **Payer's State No.**

- Please Select -

7 State income

\$

+ Add another state

CANCEL **CONTINUE**



Add a Form 1099-NEC in TaxSlayer for each 1099-NEC received.



Newspaper carriers under age 18 are only subject to self-employment tax if they must deliver or distribute newspapers to a point for delivery or distribution. Otherwise, earnings are generally not subject to self-employment tax for a newspaper carrier who is under age 18.

Connecting the Form 1099-NEC to Schedule C

Transferring 1099-NEC to Schedule

Income recorded on a 1099-NEC is reported as either business income (on a Schedule C) or as farm income (on Schedule F).

How would you like to report this income? *

- Schedule C - Business Income ←
- Schedule F - Farm Income

Link the information from the 1099-NEC to Schedule C by selecting the Schedule C button and then selecting Continue.

BACK

CONTINUE





If the taxpayer has more than one business, you must use a separate Schedule C for each.



Check to ensure the Form 1099-NEC is carried to the correct section of Form 1040.

Form 1099-NEC

+ Add another Form 1099-NEC

Payer	Owner	Carried To	
ABC COMPANY	Taxpayer	Schedule C	 

CONTINUE

If there is more than one Form 1099-NEC for the same business, ensure that they are all linked to the same Schedule C. To link a second Form 1099-NEC, click on Add another Form 1099-NEC, enter data, and select Continue. On the next screen select Form C, select Report this income on a Schedule C I already created for my business then choose business description and Continue.



If the Carried To section says "None" the income is not being reported on the return. Select **Edit** and link to the appropriate Schedule.

Form 1099-K

Taxpayers will receive Form 1099-K, Payment Card and Third-Party Network Transactions by January 31st if, in the prior calendar year, they received payments:


- From payment card transactions (e.g., debit, credit, or stored-value cards), AND/OR
- In settlement of third-party payment network transactions above the minimum reporting thresholds as follows:

For returns for calendar years prior to 2022:


- Gross payments that exceed \$20,000, AND
- More than 200 such transactions


For returns for calendar years after 2021:


- Gross payments that exceed \$600, AND
- Any number of transactions

 For transactions made after March 11, 2021, The American Rescue Plan Act of 2021 clarifies Form 1099-K reporting by third-party settlement organizations applies only for transactions for the provision of goods or services settled through a third-party payment network.

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-2205 Form 1099-K		Payment Card and Third Party
FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		FILER'S TIN		1 Box 1a shows the aggregate gross amount of payment card/third party network transactions made to you through the PSE (Payment Settled Entity) during the calendar year.
Combine Box 1a amounts from all 1099-Ks received for any one business and include in TaxSlayer on Schedule C, gross receipts, along with any other cash receipts.		PAYEE'S TIN		
Check to indicate if FILER is a (an): Payment settlement entity (PSE) <input type="checkbox"/> Electronic Payment Facilitator (EPF)/Other third party <input type="checkbox"/>		1a Gross amount of payment card/third party network transactions \$ 1		
Check to indicate transactions reported are: Payment card <input type="checkbox"/> Third party network <input type="checkbox"/>		1b Card Not Present transactions \$ 2		2 Box 1b shows the subset of Box 1a where the card was not present at the time of the transaction or the card number was keyed into the terminal. Typically, this relates to online, phone, or catalog sales.
PAYEE'S name		3 Number of payment transactions		
Street address (including apt. no.)		5a January \$ 5c March \$ 5e May \$		

 Taxpayers may receive a Form 1099-K representing the total dollar amount of total reportable payment transactions. This may **not** be the amount you should report as income, as it may not include all the receipts and it may include items that are not included in receipts (such as sales tax). You should consider the amounts shown on Form 1099-K, along with all other amounts received, when calculating gross receipts for the taxpayer's income tax return.

 Taxpayers who receive a Form 1099-K that does not belong to them should contact the Payment Settlement Entity (PSE). If there is an error on the form, request a corrected Form 1099-K from the PSE. Taxpayers should keep a copy of any corrected Form 1099-K with their records as well as any correspondence with the PSE.

 If taxpayers shared a credit card terminal with another person or business, the Form 1099-K they receive will include payment card transactions belonging to the person or business that shared the terminal, in addition to their own payments. Where required, the taxpayer should file and furnish the appropriate information return (e.g., Form 1099-K or Form 1099-MISC) for each person or business with whom they shared a card terminal. In this case, the return is Out of Scope.

General FAQs on New Payment Card Reporting Requirements

(www.irs.gov/payments/general-faqs-on-new-payment-card-reporting-requirements)

Understanding Your Form 1099-K

(www.irs.gov/businesses/understanding-your-form-1099-k)

Gig Economy Tax Center

(www.irs.gov/businesses/gig-economy-tax-center)

Schedule C - Menu



TaxSlayer Navigation: Federal Section>Income>Form 1099-NEC; or Keyword "SC"



Businesses with inventory, employees, contract labor, depreciation, business use of the home, expenses over \$35,000 or a net loss are Out of Scope.

Schedule C

Basic Information About Your Business	EDIT
Questions About the Operation of Your Business	BEGIN
Income	EDIT
Cost of Goods Sold	Out of scope
General Expenses	BEGIN
Car And Truck Expenses	BEGIN
Depreciation	Out of scope
Other Expenses	BEGIN
Qualified Business Income Deduction	BEGIN
Expenses for Business Use of Your Home	Out of scope
Restart Schedule C Guide	BEGIN
CONTINUE	

1 Complete Basic Information about your business and questions about the operation of your business for every Sch C

2 Select Income to enter any income for the business that was not reported on Form 1099-NEC, such as cash income or income from a Form 1099-K.

3 Most business expenses are entered in the General Expenses section. See Pub 535 for more detail on business expenses.

4 See Schedule C - Car and Truck expenses, later in this tab on D-23

5 Select Other expenses to enter any expenses not listed under General Expenses. Examples include job related educational, business use of phone, vehicle expenses not included in standard rate

Use the "de minimis" rule to expense assets or repairs under \$2500 each. Include in Other Expenses and describe as "de minimis election under regs". Any individual asset purchase or repair costing more than \$2500 makes the return Out of Scope.

6 Qualified Business Income Deduction
- See page F-13

If the business accepted credit or debit cards in payment or received payments via 3rd party network, it may receive Form 1099-K Payment Card and Third Party Network Transactions (see note below).



Taxable income reported on Form 1099-K is in scope if received for self-employment income (such as shared-economy driving). Make sure the total shown on the 1099-K is included, along with any cash income, on Schedule C income section. A Form 1099-K received for rental income is in scope for Military certification only. Forms 1099-K received for any other type of taxable income are Out of Scope.



Income from the manufacture, distribution, or trafficking of controlled substances (such as marijuana) is Out of Scope.

Schedule C - Questions About Your Business

Taxpayers may benefit by using NTTC Self-Employed (Sch C) Worksheet

CANCEL**CONTINUE**

Schedule C Questions

Questions about your Business

Accounting Method * ←

Cash

Accrual

Other

Method used to value closing inventory *

Cost

Lower of cost or market

Not Applicable ←

Check here if there were any changes in determining inventory.

Check here if this is the first Sch. C filed by you for this business.

Check here if you "materially participated" in the operation of this business during the tax year. ←

This box must be checked to allow a net loss on your return.

Prior year unallowed loss (ONLY enter an amount if current year's activity is a net profit.)

\$ ←

Check here if you made any payments in 2020 that would require you to file Form(s) 1099.

Check here for Qualified Joint Venture. (Ownership between Taxpayer and Spouse must be 50/50. **If you are filing Business Use of Home deductions or using the Clergy Worksheet, you will need to file separate Schedule C forms, one for each spouse**)

Check here to Prorate Expenses for Minister/Clergy.

To be in scope, the Accounting Method must be Cash Method and there can be no inventory, no cost of goods sold, no employees, no business use of the home, and no depreciation (completing Form 4562, Depreciation and Amortization).

Select Not Applicable for the Inventory Method.

In most cases, the taxpayers do materially participate in the business. This means that the taxpayer ran the business and did the work.

If the taxpayer has a business loss carried over from another tax year or is required to file a Form 1099, the tax return is Out of Scope.

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to [Front Cover](#)

Schedule C - General Expenses



Federal Section>Income>Profit or Loss from a Business>General Expenses;
or Keyword "SC"



All allowable and documented expenses must be reported on Sch C. If any deductible expenses are Out of Scope, the entire return is Out of Scope and taxpayer should be referred to professional preparer. There is no option to disregard allowable expenses.



The following expenses are Out of Scope: Contract Labor, Depletion, Employee benefit program, Mortgage interest, Pension and profit sharing, and Wages. Health Insurance is in scope for Self-Employed Health Insurance deduction only.

Schedule C - Expenses	
CANCEL	CONTINUE
Advertising	\$
Contract Labor	Out of scope
Commission and fees	\$
Depletion	Out of scope
Employee benefit programs	Out of scope
Health Insurance (will carry automatically to worksheet)	\$
Insurance (other than health)	\$
Long-Term Care Insurance to be Carried to Adjustment	\$
Mortgage interest	Out of scope
Other interest	\$
Legal and professional services	\$
Office expense and supplies	\$
Pension and profit sharing	Out of scope
Rent or lease of equipment	\$
Rent or lease of property (other than OOS home office)	\$
Repairs and maintenance	\$



Use the de minimis rule to expense assets or repairs under \$2500 each. (Such expenses in excess of \$2500 make the return Out of Scope).



Enter eligible Health and LTC insurance premiums to flow to the Self-Employed Health Insurance (SEHI) Deduction - reported on Sch1 part II. (does not reduce Schedule C Income) Do not duplicate entry on Sch A (premiums not used to adjust income on Sch 1, part II automatically flow to Sch A). If two or more Sch C forms on tax return allocate premiums among Sch Cs to maximize benefit to taxpayer.

See the next page and page E-5, for more information about the self-employed health insurance deduction.

If taxpayer, spouse, or dependents has a marketplace plan and eligible for premium tax credits, the return may be Out of Scope See bottom of next page.

Do not enter allowable LTC premiums here. Enter on the Health Insurance line.

In 2022, businesses can claim 100% of their food or beverage expenses paid to restaurants. See [Notice 2021-25](#) for details. Eligible food and beverage expenses are those in conjunction with business meetings or while traveling away from home

To be deductible, a business expense must be both ordinary and necessary. An ordinary expense is one that is common and accepted in your industry. A necessary expense is one that is helpful and appropriate for your trade or business. An expense does not have to be indispensable to be considered necessary. Taxpayers can deduct the cost of their own education expenses (including certain related travel) related to the trade or business. They must be able to show the education maintains or improves skills required in their trade or business, or that it is required by law or regulations for keeping their license to practice, status, or job. See [Pub 535 Business Expenses](#) and see [Pub 334 Tax Guide for Small Business](#) for more detail.



Car and truck expenses aren't entered on this page. Those expenses are entered on a separate page (see [Page D-24](#)). Rentals or leases of equipment (including vehicles) for more than 30 days are Out of Scope. If the taxpayer uses the standard mileage rate method for business miles of a leased vehicle, the return remains in scope.

Expenses that aren't deductible include bribes or kickbacks, charitable or political contributions, demolition expenses or losses and dues paid to business, social, athletic, luncheon, sporting, airline or hotel clubs.



Additional examples of business expenses you may be able to deduct as Other Expenses (see [page D-21](#)) include: education expenses, supplies, business part of phone, travel away from home, vehicle expenses not included in the standard mileage rate, and de minimis repairs, tools, etc. under \$2,500.

Self-Employed Health Insurance Deduction (SEHI)

1. Include coverage for you (the Schedule C owner), your spouse (if MFJ), your dependents, and your child under age 27 at the end of 2022, even if the child is not your dependent.
2. Must be paid by the Schedule C owner, or spouse if MFJ, during the year, not on a pre-tax basis and not reimbursed (no double dipping)
3. **Health Insurance (other than LTC):** Premiums for the following may be included for each month in which the Schedule C owner is not eligible for an employer subsidized health insurance plan. This includes a subsidized health plan maintained by your employer, your spouse's employer, your dependent's employer, or the employer of your child under age 27. None may be included in any given month that the Sch C owner was eligible. Test the Schedule C owner for each month when circumstances change. Do not include premiums paid with pre-tax dollars. If taxpayer, spouse, or dependents has a marketplace plan and eligible for premium tax credits, the return is out of scope, unless there is other health insurance (such as Medicare for the spouse) that covers the net profit on Schedule C. In that case, enter the Marketplace insurance deduction (adjusted for excess APTC or additional PTC) on Schedule A.

- Medicare (all parts, including all those listed in # 1 above)
- Private health insurance (including dental, vision, medi-gap, etc.)
- Unsubsidized (non-pretax) employer insurance
- Public safety officer (PSO) health insurance paid from pension (only amount above the \$3,000 exclusion)
- Marketplace coverage (scope limitation if PTC is available)

LTC Insurance: Test the Schedule C owner(s) for eligibility for subsidized LTC insurance separately for each month and only include if they were not eligible. LTC premiums limited by age for 2022:

- Under age 41 \$ 450
- Age 41-50 \$ 850
- Age 51-60 \$1,690
- Age 61-70 \$4,510
- Over 70 \$5,640

4. Coverage can be in the name of the individual or the business.
5. Limit on the deduction is the profit shown on Sch C less the deduction for ½ of the self-employment tax
–TaxSlayer does the limit.
6. Enter in TaxSlayer: **Schedule C > General Expenses > Health Insurance**
 - a. SEHI entered on Schedule C input screen is not used for calculating Schedule C expenses. The entered amount is transferred to Schedule 1, line 16 "Self-employed Health Insurance Adjustment".
 - b. Amounts that exceed the limit are carried to Schedule A automatically – do not duplicate.
 - c. When using Medicare for the SEHI, do not enter the premiums on the Social Security income screen (that will cause a double count).
 - d. If there is more than one Schedule C, allocate the costs to maximize the deduction.

Example: Judy started a profitable business she reports on Schedule C. She is married with one child. She could have had subsidized coverage from her spouse's employer for the months of January through March. However, she had no offer of subsidized LTC insurance. Judy can include all the eligible insurances as SEHI she and her spouse pay for coverage for the months of April through December. She can also include as SEHI the LTC insurance premiums that she and her spouse paid for the entire year. It does not matter whether Judy runs her business for the full year nor the month in which the insurance payments are made (so long as paid during the year).

Warning: If TP is eligible to itemize, prepare the return as above and compare to a Schedule A deduction. Use the method most beneficial to the Taxpayer. Either method may result in a better result.

Schedule C - Car and Truck Expenses



Federal Section>Income>Profit or Loss from a Business>Car and Truck Expenses; or Keyword "SC"

Schedule C Car and Truck Expenses

Car and Truck Expenses

1 Please Note: Actual car or truck expenses must be entered in the depreciation menu for this business. You cannot claim both actual expenses and mileage for the same vehicle.

Description of Vehicle *

2

Date you placed your vehicle in service for business purposes *

MM DD YYYY

Of the total number of miles you drove your vehicle during the tax year, enter the number of miles you used your vehicle each of the following.

Business miles *

3

Commuting

4

Other

5

Check if you have (or your spouse has) another vehicle available for personal use.

Check if your vehicle was available for personal use during off-duty hours.

Check if you have evidence to support your deduction.

If yes, check if the evidence is written.

1 Using actual expense deductions, such as gas, repairs, and depreciation, is Out of Scope.

2 Enter a brief description of the vehicle; for example, 2008 Ford.

3 Business miles: miles related to the business activity that aren't commuting miles. For-hire drivers who have mileage in between customer pick-ups can claim the mileage as a business expense.

4 Commuting miles: miles driven each day from home to the first business location and driven from the last business location back home.

5 Other: miles driven for personal purposes.



The total of Business, Commuting and Other miles should add up to the total miles on the vehicle for the year.



Refer to [Publication 463, Travel, Entertainment, Gift, and Car Expenses](#), for help determining deductible business mileage and nondeductible commuting mileage.



The car and truck expense deduction will automatically be calculated using the standard mileage rate, based on the number of business miles entered. The rate from January 1 through June 30 was 58.5 cents per mile. From July 1 through December 31, the rate was 62.5 cents per mile. In addition, the taxpayer can deduct the cost of business parking and tolls. Commuting and other personal automobile expenses such as depreciation, car washes, lease payments, maintenance and repairs, gasoline (including gasoline taxes), oil, insurance, parking tickets, traffic fines, or vehicle registration fees are not deductible.



If you are self-employed and use your vehicle in your business, you can deduct the business part of state and local personal property taxes on motor vehicles on Schedule C. Enter this on the Taxes line on the Schedule C Expenses screen. If you are self-employed and use your vehicle in your business, you can deduct that part of the interest expense that represents your business use of the vehicle. You cannot deduct the part of the interest expense that represents your personal use of the vehicle. Enter the deductible amount on the Other Interest line on the Schedule C Expenses screen.



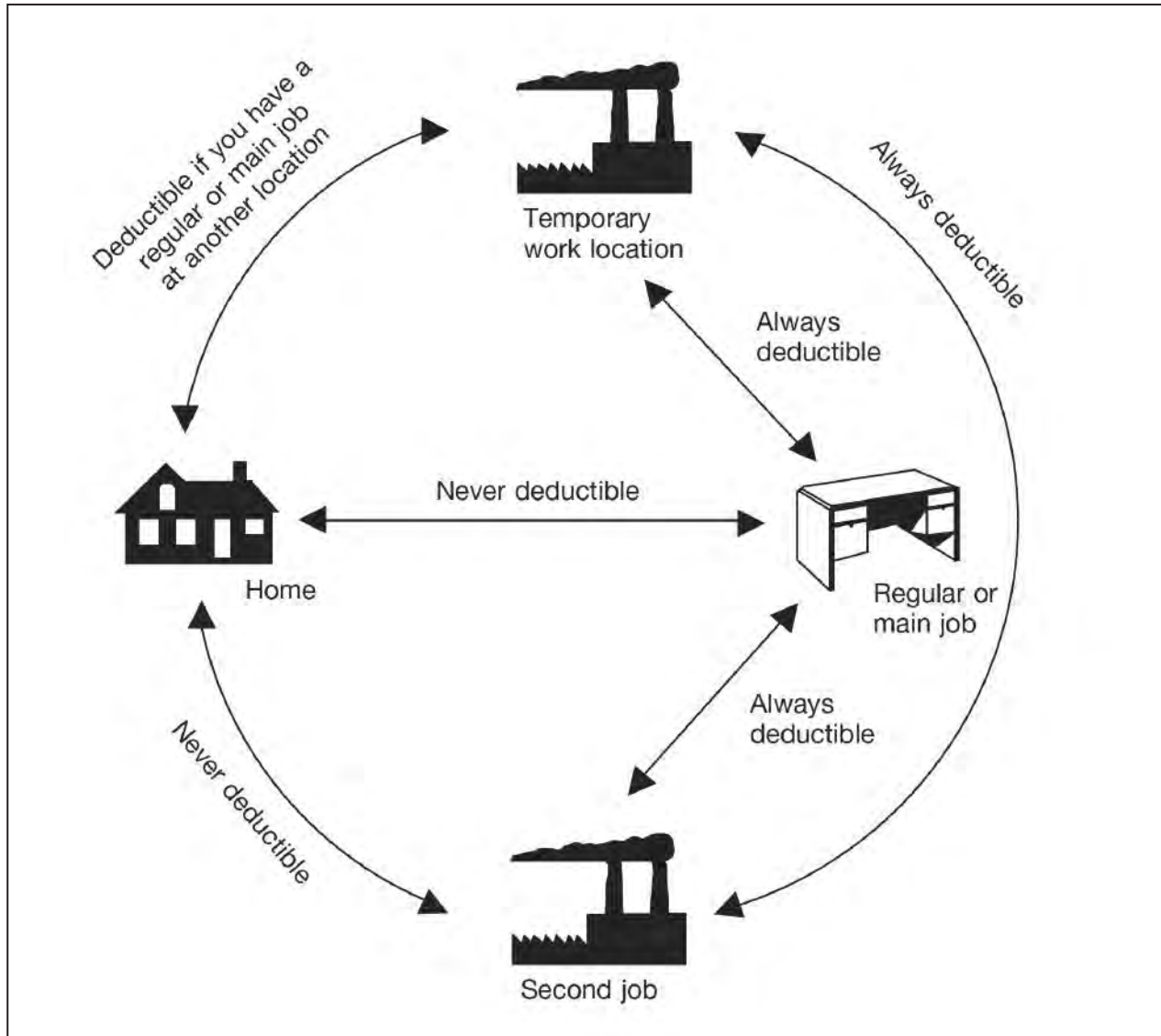
If you are an employee, you cannot deduct any interest paid on a vehicle loan. This applies even if you use the vehicle 100% for business as an employee.



The standard mileage deduction includes depreciation, gas/oil, repairs, insurance, and nontax portion of registration, but not parking, tolls, or business part of registration tax. Taxpayer should have a written record (log or appointment book)

Schedule C - Car and Truck Expenses (continued)

Self-employed taxpayers can use this chart. Don't use this chart if your home is your principal place of business (Out of Scope). This chart can also be used for Armed Forces reservists (Military Certification only), fee-based state or local government officials, and employees with impairment-related work expenses. Employees who do not fit into one of the listed categories may not use this chart.



Home: The place where you reside. Transportation expenses between your home and your main or regular place of work are personal commuting expenses.

Regular or main job: Your principal place of business. If you have more than one job, you must determine which one is your regular or main job. Consider the time you spend at each, the activity you have at each, and the income you earn at each.

Temporary work location: A place where your work assignment is realistically expected to last (and does in fact last) one year or less. Unless you have a regular place of business, you can only deduct your transportation expenses to a temporary work location outside your metropolitan area. For overnight travel expenses, see [IRS Topic 511 Business Travel Expenses](#)

Second job: If you regularly work at two or more places in one day, whether or not for the same employer, you can deduct your transportation expenses of getting from one workplace to another. If you do not go directly from your first job to your second job, you can deduct the transportation expenses of going directly from your first job to your second job. You cannot deduct your transportation expenses between your home and second job on a day off from your main job.

Schedule D Capital Gains and Losses



Income > Capital Gain and Losses > Capital Gain and Loss Items; or Keyword "D"

Schedule D Capital Gains

Capital Gains and Loss Items	BEGIN
Additional Capital Gains Distributions	BEGIN
Other Capital Gains Data (including Capital Loss Carryover)	BEGIN
Sale of Main Home Worksheet	BEGIN
PDF Attachments	BEGIN

Enter all capital transactions, such as sale of stock and loss carryover here. Information regarding sale of stock is found on Form 1099-B, Proceeds From Broker and Barter Exchange Transactions, or similar statement, such as a broker's list of consolidated transactions. See the capital loss carryover worksheet from the taxpayer's prior year return for the capital loss carryover amount(s). The software will carry the transactions to the appropriate Form 8949, Sales and Other Dispositions of Capital Assets. The totals for each Form 8949 will automatically carry to the correct line of Schedule D, Capital Gains and Losses.



Purchasing, holding or engaging in transactions involving digital assets (virtual currency), such as a disposition, sale, exchange or transfer, are Out of Scope for Tax-Aide. See the Tax-Aide [Scope Manual](#) and [irs.gov/virtualcurrencyfaqs](https://www.irs.gov/virtualcurrencyfaqs).

Other Capital Gains Data

CANCEL **CONTINUE**

Adjust Section 1250 Amounts
\$

Adjust 28% Gain
\$

Taxpayer Sample Short Term Loss Carryover from 2019 (enter as a **positive** number)
\$

Spouse Sample Short Term Loss Carryover from 2019 (enter as a **positive** number)
\$

Both Short Term Loss Carryover from 2019 (enter as a **positive** number)
\$

Capital losses that exceeded the \$3,000 limit deduction (\$1,500 if married filing separately) in prior years can be carried forward and used in future years until the capital loss is completely used up.

If the taxpayer has a short-term or long-term capital loss carryover from the prior year, enter on the appropriate line. **Reference the prior year's Capital Loss Carryover Worksheet for the correct amounts to enter.**



Compare fields automatically filled with carryover amounts to the prior year return. Also, remember to print the Capital Loss Carryover Worksheet for the taxpayer to keep as part of their records.

Entering Capital Gains and Losses

If you check the box for Alternate Option for Date Acquired or Date Sold, a **drop down** list will appear. Choose the correct option for the transaction.



If a block of stock (or similar property) was acquired through several different purchases, the sale may be reported on one row.

Date Acquired

* Alternate Option: If Date Acquired is not known, leave the date blank and select an option here

- Select if Applicable -

- Select if Applicable -
 Various - Short Term
 Various - Long Term
 Inherited - Long Term

Check the Alternate Option box and select one of three options: Various - Short Term, Various - Long Term, Inherited - Long Term.
 Short term = 1 year or less
 Long term = more than 1 year

Date Sold

* Alternate Option:

Check here if a short sale.

- Select if Applicable -

- Select if Applicable -
 Worthless - Short Term
 Worthless - Long Term
 Bankrupt - Short Term
 Bankrupt - Long Term

Capital Gains Transaction

CANCEL
SAVE & ENTER ANOTHER
CONTINUE

Form belongs to *

Taxpayer Sample
 Spouse Sample
 Both

Description of Property *

1 If investment property is inherited, the capital gain or loss is treated as long-term. This is true regardless of how long the property is held. Check the box for Alternate Option for Date Acquired and select Inherited - Long Term.

Date Acquired

* Alternate Option: If Date Acquired is not known, leave the date blank and select an option here

MM DD YYYY

Date Sold

* Alternate Option:

Check here if a short sale.

MM DD YYYY

2 Form 1099-B Box 1b

3 Form 1099-B Box 1c

Sales Price

* Alternate Option: If Sale Price is Expired, leave the sales price blank and select an option here

\$

4 Form 1099-B Box 1d

Select cost basis type *

- Please Select -

5 Choose the cost basis type that applies to this transaction.

- Please Select -

- 1099-B, Box 3 Cost Basis Reported to the IRS
- 1099-B, Box 3 Cost Basis NOT Reported to the IRS
- Did not receive Form 1099-B

The sale of bonds that have matured, or are sold with no gain or loss, or are reported on a brokerage statement with a capital gain or loss are in scope and are entered on the Capital Gains Transaction Worksheet.

If there is ordinary income associated with the transaction, it is Out of Scope.

Sale of securities or personal residences received as a gift are in scope only when the TP provides the basis and the date of acquisition. Sale of inherited securities or personal residences are in scope only when the TP provides the basis and the date of acquisition.

If various (short or long term) is selected as the Alternative option for date acquired or there are multiple sale dates within the year, check Alternative Option under Date Sold but do not select an item from the drop down menu or enter a date. Check M as the Adjustment Code.

Entering Capital Gains and Losses (continued)

Cost

* **Alternate Option:** If Cost is Expired, leave the cost blank and select an option here

\$

Adjustments

Enter any necessary adjustments to Gain or Loss

NOTE: If this entry is to be shown as a loss, please enter a negative sign before the number.

\$

If you entered an adjustment amount above, please select all adjustment explanations that apply.

- B - Form 1099-B with Basis shown in Box 3 is Incorrect
- C - Disposed of Collectibles
- D - Form 1099-B showing accrued market discount in box 1f
- E - Form 1099-B or 1099-S with Selling Expenses or Options not Reflected on Form
- H - Exclude Some/All of the Gain from the Sale of Your Main Home
- L - Nondeductible Loss other than a Wash Sale
- M - Reporting Multiple Transactions on a Single Row
- N - Received 1099-B/1099-S as a Nominee for the Actual Owner of the Property
- O - Other Adjustment Not Explained Above
- Q - Exclude Part of the Gain from the Sale of Qualified Small Business Stock
- R - Rollover of Gain from QSB Stock, Empowerment Zone, Publicly Traded Securities
- S - Loss from the Sale of Small Business Stock more than Allowable Ordinary Loss
- T - Form 1099-B & Type of Gain/Loss shown in Box 1c is Incorrect
- W - Nondeductible Loss from a Wash Sale
- X - Exclude Gain from DC Zone Assets or Qualified Community Assets
- Y - Reporting Gain from QOF Investment in Prior Yax Year
- Z - Postpone Gain for Investments in QOFs

1 Form 1099-B Box 1e or provided by taxpayer. If the statement or taxpayer does not provide cost basis, historical data can be used. See [Publication 551](#), Basis of Assets, for details. If basis can't be determined, use zero. Special rules apply to property inherited from a decedent who died in 2010. If the taxpayer cannot provide the basis for the property, refer the taxpayer to a professional tax preparer. For more information, refer to Historical: [Publication 4895, Tax Treatment of a Property Acquired from a Decedent Dying in 2010 \(Rev. October 2011\) Under Prior Year forms and Instructions on IRS.gov](#)

2 For most transactions, no adjustment to gain or loss is needed. If an adjustment to basis or net capital gain is required, enter the adjustment amount and mark the reason(s) from the list. You may need to enter an adjustment if the basis provided is incorrect, another situation applies that requires a change to the basis, or if the taxpayer is able to exclude some or all of the capital gain.

3 If summarizing transactions, check the box for Reporting Multiple Transactions on a Single Row. You may leave date sold blank when checking box M. **Also, check the Alternate Option box for date sold. Do not make a selection from the drop down menu that appears there.**

4 Wash sales are in scope only if reported on Form 1099-B or on a brokerage or mutual fund statement. Enter the code W amount as a positive number.



For securities reported on a brokerage statement as "Worthless" use the Alternate Option and "Worthless" for the date sold. If securities have any value (even \$1) they are not worthless.

Entering Capital Gains and Losses (continued)

Exception to Entering Each Transaction on a Separate Row

When a taxpayer's Form 1099-B includes so many transactions that it isn't practical to enter each one into TaxSlayer, use the following procedure.

1. Divide the transactions into four categories: (often subtotaled on a summary included with the 1099-B)
 - a. Short term transactions with basis reported to the IRS - categorized as "Box A."
 - b. Short term transactions with basis not reported to the IRS - categorized as "Box B."
 - c. Long term transactions with basis reported to the IRS - categorized as "Box D."
 - d. Long term transactions with basis not reported to the IRS - categorized as "Box E."
2. Enter the total **Sales Price, Cost and Adjustments** of each category on the capital gain entry screen. **Follow the instructions for summarizing transactions on the prior 2 pages.**
3. If any of the transactions requires an adjustment to the reported basis, select the reason from the check box that includes that transaction.
4. **TaxSlayer may generate Form 8453 transmittal form. However, Tax-Aide does not attach any documents to an e-filed return nor transmit any documents. Inform the taxpayer that the IRS may ask them later to send copies of the brokerage statements for transactions with no basis reported to the IRS. If outside resources e.g. yahoo finance, are used to estimate the purchase cost of a security give taxpayer a copy of calculations, in case the IRS sends an inquiry to the taxpayer**



Common Items Found on Brokers' Statements

Look for all of the following items: (You may or may not find them all.)

- 1099-INT (Summary-NOT detail)
- 1099-DIV (Summary-NOT detail)
- 1099-B (Summary and Detail) and "Cost basis" or "Transaction detail" for sale of stock: Input as capital gains or losses.
- If there are dividends from mutual funds, look for an insert or chart that says what percentage came from federal government interest: Enter on the dividend input screen and select your state (check your state rules).
- The chart should also show what percent came from municipal bonds from each state: Input exempt interest from states other than yours by selecting tax-exempt interest income and making the state adjustment (check your state rules).
- Foreign taxes paid: Enter foreign taxes paid on the dividend input screen only if all foreign taxes relate to passive income and the total on all tax statements (1099, etc.) is less than \$300 (\$600 MFJ); otherwise, in scope only if certified in International.



Net losses not used will carry forward to future tax years. See the capital loss carryover worksheet for the short-term and long-term loss carryover amounts for the next tax year and indicate amounts to taxpayer.

Adjustments to Basis in TaxSlayer



Enter Capital Gain/Loss Transactions in TaxSlayer

For most transactions, you do not need to adjust the basis. You may need to adjust the basis if you received a Form 1099-B or 1099-S (or substitute statement) that is incorrect, are excluding or postponing a capital gain, have a disallowed loss, or certain other situations. Details are in the table below.

In Scope Transactions

IF THE...	THEN...	Select from the dropdown list	Adjustment Code that will appear on Form 8949
Taxpayer received a Form 1099-B (or substitute statement) and the basis shown in box 3 is incorrect or not reported to the IRS	Enter the correct basis and make no adjustment if the basis was not reported to IRS Enter the basis shown on Form 1099-B (or substitute statement) and correct the error by entering an adjustment. Use Worksheet for Basis Adjustment in Column (g) in Instructions for Form 8949, Sale and Other Dispositions of Capital Assets.	Form 1099-B with Basis in Box 3 is Incorrect & Correct Basis is Lower or Higher	B
Taxpayer received a Form 1099-B or 1099-S (or substitute statement) and there are selling expenses that are not reflected on the form or schedule...	Enter the proceeds as reported in Box 1d. Enter as an adjustment using a minus sign for any selling expenses paid (and that are not reflected on the form or statement received).	Form 1099-B with Basis in Box 3 is Incorrect & Correct Basis is Lower or Higher	E
Taxpayer sold or exchanged their main home at a gain, must report the sale or exchange and can exclude some or all of the gain...	Report the sale or exchange as if the taxpayer were not taking the exclusion. Then enter the amount of excluded (nontaxable) gain as a negative number.	Exclude Some/All of the Gain from the Sale of Your Main Home	H
Taxpayer has a nondeductible loss other than a loss indicated by code W...	Report the sale or exchange and enter the amount of the nondeductible loss as an adjustment. See Nondeductible Losses in the Instructions for Schedule D.	Nondeductible loss other than a Wash Sale* See Tab R, Glossary and Index, for the definition of wash sale.	L
Taxpayer reports multiple transactions on a single row as described in Exception to Reporting each Transaction on a Separate Row...	Enter -0- as the adjustment amount unless an adjustment is required because of another code.	Reporting Multiple Transactions on a Single Row	M
Taxpayer received a Form 1099-B (or substitute statement) and the type of gain or loss (short term or long term) shown in box 1c is incorrect)...	Enter transaction with correct term (long or short). Enter -0- as the adjustment amount unless an adjustment is required because of another code.	Form 1099-B and Type of Gain/Loss indicated in Box 2 is incorrect	T

Adjustments to Basis in TaxSlayer (continued)

IF THE...	THEN...	Select from the dropdown list	Adjustment Code that will appear on Form 8949
Taxpayer has a nondeductible loss from a wash sale* ...	Report the sale or exchange and enter as a positive amount the nondeductible loss as an adjustment.	Nondeductible loss from a Wash Sale* (See page R-3 for definition of wash sale)	W
Taxpayer has an adjustment not explained earlier in this column...	Report the appropriate adjustment amount.	Other adjustment	O

* Wash sales are in scope only if reported on Form 1099-B or on a brokerage or mutual fund statement.



Out of Scope Transactions

IF the...	Adjustment Code
Taxpayer received a Form 1099-B showing accrued market discount in box 1f	D
Taxpayer received a Form 1099-B or 1099-S (or substitute statement) as a nominee for the actual owner of the property.	N
Taxpayer sold or exchanged qualified small business stock and can exclude part of the gain.	Q
Taxpayer can exclude all or part of your gain under the rules explained in the Schedule D instructions for DC Zone assets or qualified community assets.	X
Taxpayer is electing to postpone all or part of their gain under the rules explained in the Schedule D instructions for any rollover of gain (for example, rollover of gain from QSB stock or publicly traded securities).	R
Taxpayer had a loss from the sale, exchange, or worthlessness of small business (section 1244) stock and the total loss is more than the maximum amount that can be treated as an ordinary loss.	S
Taxpayer disposed of collectibles (see the Schedule D instructions).	C
Taxpayer is electing to postpone all or part of their gain under the rules explained in the Schedule D instructions for investments in qualified opportunity funds (QOFs)	Z
Taxpayer is reporting their gain from a QOF investment that was deferred in a prior tax year	Y

Capital Gains or Losses Sale of Main Home

For the sale of an in scope personal residence that is not a main home, e.g. vacation home, any gain is a taxable gain and any loss is not deductible. Sale of a residence that has been used for business purposes or as a rental property is OOS.

The sale or exchange of a main home must be reported as a Capital Gain or Loss if:

- The taxpayer can't exclude all of their gain from income,
- The taxpayer has a gain and chooses not to exclude it, or
- The taxpayer received a Form 1099-S for the sale or exchange.



The taxpayer does not have to report the sale of their main home if they qualify and choose to exclude all of their gain and did not receive Form 1099-S. See Page R-2 for a definition of main home.

Taxpayers with more than one home cannot choose which home to designate as their main home.

Generally, if the following two tests below are met, the taxpayer can exclude up to \$250,000 of gain.

If both the taxpayer and their spouse meet these tests and file a joint return, they can exclude up to \$500,000 of gain (but only one spouse needs to meet the ownership requirement in Test 1).

Reduced exclusions are Out of Scope. See Pub 523 Selling Your Home

- Test 1. During the 5-year period ending on the date the taxpayer sold or exchanged their home, they owned it for 2 years or more (the ownership requirement) and lived in it as their main home for 2 years or more (the use requirement).



Military members may be able to suspend the 5-year period while serving on a qualified official extended duty

- Test 2. The taxpayer hasn't excluded gain on the sale or exchange of another main home during the 2-year period ending on the date of the sale or exchange of their home.

If the taxpayer has a gain that can't be excluded, it is taxable. Any loss is not deductible.



Sale of a home received through inheritance or as a gift is Out of Scope unless it has been used as a personal residence by the taxpayer or spouse. The taxpayer must provide the cost basis of the residence. Tests 1 and 2 then apply to exclude the gain.

Caution: See Pub 551 Basis of Assets if acquired as a gift.

Death of spouse. If the taxpayer sells their home within 2 years after their spouse dies and has not remarried as of the sale date, they can count any time their spouse owned the home as time they owned it and any time when the home was their spouse's residence as time when it was their residence. In addition, the taxpayer may be able to increase their exclusion amount from \$250,000 to \$500,000 if the taxpayer or their deceased spouse meet the requirements for Test 1 and both the taxpayer and their deceased spouse meet the requirement for Test 2.

Sale of Home

CANCEL CONTINUE

Basic Info about the Sale

Date of purchase *

MM DD YYYY

Purchase price *

\$

Date of sale **

MM DD YYYY

Sale price *

\$

Allowable Depreciation related to the business use or rental of the home:

\$

Depreciation taken after 05/06/1997

\$

If the taxpayer is required to report the sale and it results in a gain, enter the purchase date, sale date, purchase price, and sales price in the Sale of Home Worksheet (you will enter capital improvements and other adjustments to basis on the next screen).

Jeff Bogart's Home Sale Worksheet can be helpful here.

Taxpayer's "main" home is where they live most of the time. It does not have to be a traditional house. It may be a houseboat, mobile home, co-op apartment or condo, but it must have cooking, sleeping and bathroom facilities.

Taxpayers with more than one home cannot choose which home to designate as their main home.

Capital Gains or Losses Sale of Main Home (continued)

Info about your home

How many days in the last 5 years was the home your main home?

1

How many days in the last 5 years did you own your home?

2

How many days in the last 5 years was the home your spouse's main home?

How many days in the last 5 years did your spouse own your home?

3 Check here if you received the First-time Homebuyers Credit AND you received the credit in 2008 OR you did NOT meet the minimum ownership requirements to exclude repayment of the credit.

4 Check here if you qualify for the Maximum Exclusion or the Reduced Maximum Exclusion.

1 Enter the number of days the dwelling was used as the main home (separate entry for spouse).

2 Enter the number of days the taxpayer owned the home (separate entry for spouse).

3 If the taxpayer received the 2008 First-Time Homebuyers Credit, select the box. Form 5405, Repayment of the First-Time Homebuyer Credit, will be required to determine how much of the credit must be repaid.

4 If the taxpayer meets the ownership, residence, and look-back requirements, taking the exceptions into account, then the Eligibility Test is met and the taxpayer is eligible for the Maximum Exclusion, select the box (reduced maximum exclusion is Out of Scope; refer to a professional).

Adjustments

CANCEL

CONTINUE

Fees you may have paid when you bought your home

Legal fees

Surveys

Title Insurance

Fees that the seller owed that you agreed to pay

Other fees

- The closing disclosure or HUD-1 Settlement Statement will give details about closing costs.
- If the sale must be reported and results in a gain, it will be listed on the appropriate Form 8949 (basis type C or F). The gain will be included with the other capital gains and losses on Schedule D.
- Enter the fees from the purchase of the home that weren't included in the purchase price already entered.

Capital Gains or Losses Sale of Main Home (continued)

General Adjustments

Selling expenses

Cost of additions and improvements that you made to your home

Tax assessments that you paid for sidewalks, streets, and other local improvements

Other increases to your basis

Decreases to your basis

- Enter the selling expenses, cost of improvements and other increases or decreases to the basis of the home. See [Publication 523](#), *Selling Your Home*, for more information about basis. Additions or Improvements to a home having a useful life of more than one year increase the basis. Repairs that maintain the home in good condition are not considered improvements and do not increase the basis.
- This will calculate the adjusted basis of the home, which will be shown on Form 8949.
- The information will carry to Form 8949 and Schedule D.
- If you've checked the box to exclude the entire gain, Form 8949 will show the adjustment as a negative number in the amount of the net gain, with adjustment code H and basis type F and no net gain/loss.

Example: The taxpayer received a Form 1099-S for the sale of their main home. The taxpayer's adjusted basis in the home is \$150,000. The proceeds from the sale is \$200,000. The taxpayer meets the ownership and use tests. The taxpayer's Form 8949 is shown below.

If the sale resulted in a gain but was not eligible for the exclusion, it will be reported on the appropriate Form 8949 as a gain.

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	MAIN HOME	03/04/20XX	02/02/20XX	200000	150000	H	-50,000	0

Capital Gains or Losses Sale of Main Home (continued)

If the sale is a loss but must be reported because [Form 1099-S](#) was received:

Loss on the sale of a main home can't be deducted. To report the sale, you must enter the sale as a capital gain or loss item:

- You can use the Sale of Main Home worksheet to assist you in determining the basis, but the information will NOT carry to Form 8949
- Add a new Capital Gain or Loss Item
- Enter the dates, sales price and adjusted basis amount
- The basis type will be "Did not receive Form 1099-B"
- Enter an adjustment in the amount of the loss as a positive number

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see Column (e) in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
					(f) Code(s) from instructions	(g) Amount of adjustment	
MAIN HOME	02/03/20XX	09/04/20XX	190000	203800	L	13800	

W - Nondeductible Loss from a Wash Sale

L - Nondeductible Loss other than a Wash Sale

E - Form 1099-B or 1099-S with Selling Expenses or Options not Reflected on Form

Select the adjustment reason as "nondeductible loss other than a wash sale" which will show as adjustment code L.

IRA/Pension Distributions (Form 1099-R, Form SSA-1099)



Federal Section > Income > 1099-R, RRB-1099, RRB-1099-R, SSA-1099

There are four items to choose from, and within each item you can make entries for as many documents as needed.

IRA/Pension Distributions

Add or Edit a 1099-R

BEGIN

RRB-1099-R

BEGIN

Social Security Benefits/RRB-1099

BEGIN

Nontaxable Distributions

BEGIN

Select Nontaxable Distributions to record Qualified Charitable Distributions (QCDs) and eligible retired public safety officer distributions for health insurance premiums. Qualified Health Savings Accounts funding distributions are out of scope.

"Form 1099-R Entry Variations (common examples):

Example 1 (most common, Fully Taxable Distribution): An amount is shown in Box 1, Box 2a is blank or the same amount as Box 1, the distribution code in Box 7 is "7," and nothing is entered in Box 5 or 9b. The amount in Box 1 is fully taxable. TaxSlayer will transfer the amount in Box 1 to Box 2 and to Form 1040 Line 4b or 5b.

Example 2 (Simplified Method): An amount is shown in Box 1, Box 2a is blank, the distribution code is "7:" and an amount is entered in Box 9b. The Simplified Method Worksheet may have to be completed to determine what portion of the amount from Box 9b will be tax free. Click on the text below Box 2a and begin "Simplified Method Worksheet" or use Jeff Bogart's [Annuity/Pension Exclusion Calculator](#). When using Jeff Bogart's calculator, if possible print the exclusion table and add to taxpayer's envelope for use in following year. See "Form 1099-R Simplified Method" in this tab. When you have completed the worksheet, return to the 1099-R and complete it. TaxSlayer will transfer the taxable amount to Form 1040 Lines 4a and 4b.

Example 3 (Commercial Annuity): An amount is shown in box 1, box 2a is blank, and box 7 includes code D. This is a non-qualified annuity and the insurer will normally compute the taxable amount, if any. The simplified method cannot be used. The amount in box 5 will probably be the non-taxable amount of the distribution. Have the taxpayer confirm this with the payer, and obtain the correct taxable amount from the payer. If the taxable amount cannot be confirmed, the return is out of scope. Taxable distributions from non-qualified annuities are subject to the net investment income tax if income is high enough, in which case the return is out of scope.

Example 4 (Payer-calculated tax-free amount): An amount is shown in Box 1, Box 2a is blank or zero, an amount is in Box 5, and the distribution code is "7." Except in the case of a CSF or CSA 1099-R, the amount in Box 5 should be nontaxable and therefore should be subtracted from Box 1 and the result entered in Box 2a.

Example 5 (Disability pension for on-the-job injury): An amount is shown in Box 1, Box 2a is blank or zero, Box 2b "Taxable amount not determined" is NOT checked, and the distribution code is "7" or "3." If this is a disability pension for an on-the-job injury and the taxpayer confirms it is not taxable, enter zero in Box 2. If the retiree is below the employer's minimum retirement age, check the box so the disability pension is reported as wages. If this is a disability benefit from workers' compensation or if the premiums for the disability policy were paid by the employee with after tax money the benefit is generally not taxable, then enter zero in Box 2 (No 1099-R should have been received).

Example 6 (IRA): Box 2b and IRA/SEP/SIMPLE boxes are both checked. Ask the taxpayer if any nondeductible contributions were made to any IRA. If so, see [D-37](#).

Form 1099-R



Federal Section>Income>1099-R, RRB-1099, RRB-1099-R, SSA-1099>Add or Edit a 1099-R; or Keyword "R"



See [D-43, Box 7 Distribution Codes](#), later in this tab for scope limitations.



Box 2a will automatically fill in with the amount in Box 1. If a different amount is shown on the document, enter that amount directly. You may need to use the Simplified Method to calculate the taxable amount of the distribution if:

- Box 2a is zero or blank and an amount is shown in Box 9b.
- Box 1 and 2a contain the same amount and Taxable amount not determined box is marked.

Refer to [D-39, Taxable Amount Not Determined](#) and see [D-40, Form 1099-R Simplified Method](#)

Form 1099-R

CANCEL
SAVE & ENTER ANOTHER
CONTINUE

Check here if this is a standard 1099-R.
 Check here if this is a substitute 1099-R.

! Only the amount entered in box 2a will be considered taxable.

Whose 1099-R is this?

Recipient *

Taxpayer Sample **1**

Spouse Sample

Payer Information

Payer's ID *

3

Payer Name *

Check here if foreign address

Address (street number & name) *

ZIP code *

City, town, or post office *

1099-R Information

1 Gross Distribution *

2 2a Taxable Amount

4 Does not carry to Form 8880

5 Do you need to calculate your taxable amount?
Click here for options.

2b

6 Taxable amount not determined.

Total distribution

3 Capital gain

4 Federal income tax withheld

7

1 If a joint return, choose who the document belongs to.

2 After completing the Simplified Method Worksheet or entering the Public Safety Officer Exclusion for Health Insurance Premiums, the taxable portion of the distribution will carryover to Box 2a. Manual adjustments are required to make sure Box 2a reflects changes due to rollovers, qualified charitable distributions, return of excess contributions, etc. **Also, taxable amounts from Form 8606 will not carry, so taxable amount must be entered here in box 2a.**

3 EIN and first letters of payer name must be entered accurately. EIN/Payer Name mismatch is a common e-file reject

4 If marked, the taxable amount will not carry to Form 8880, Credit for Qualified Retirement Savings Contributions, line 4 as a current year distribution. See Tab G, Nonrefundable Credits.

5 If Simplified Method is required or if the taxpayer has a public safety officer health insurance deduction, click here for worksheet [or use Jeff Bogart's Annuity/Pension Exclusion calculator](#)

6 Box 2b indicates "Taxable amount not determined" and "Total distribution". Mark exactly as shown on document.

7 If Box 4 has an entry, ensure that the tax withheld is entered and is correct.

Form 1099-R (continued)

Box 5 on the document may be current year's amount of employee contributions or insurance premiums (recovery of cost basis or investment in the contract). If Box 5 is the same as Box 1, none of the distribution is taxable. If the payer has calculated the taxable amount of the pension in Box 2a, generally the difference between Boxes 1 and 2a will appear in Box 5. If Box 5 is the amount of health insurance premiums, (typically only on a CSA 1099-R) you must manually carry the amount to the Schedule A, Itemized Deductions, Medical or Dental Expenses.

State *

- Please Select -

Phone Number
* Optional

() - -

Recipient Information

Check here if foreign address

Address (street number & name) *

ZIP code *

30904 -

City, town, or post office *

Augusta

State *

Georgia

Rollover or Disability

Check here if all/part of the distribution was rolled over, and enter the rollover amount. See page D-41.

Check here to report on Form 1040, Line 1 (Distribution code must be a "3")

5 Employee contributions or insurance premiums

\$

6 Net unrealized appreciation in empl

\$

7 Distribution Code(s) *

IRA/SEP/Simple

8 Other (Not collected)

9a Your percentage of total distribution

9b Total employee contributions

\$

10 Amount allocable to IRR within 5 years Not needed for e-filing

Box 7 is a required entry – Enter exactly as shown on document. If IRA/SEP/Simple is marked, check to enter exactly as on document. See D-43, Distribution Codes Chart in this tab. The simplified method cannot be used for code “D” or other non-qualified plan distributions.

Box 9b shows the total employee contributions and may be needed if Box 2 has no entry – usually requires Simplified Method Worksheet (see Box 2a).

Hint. If you enter an address from a country that does not use postal codes, enter 0 (zero) for the postal code

If taxpayer missed the 60 day rollover limit, he/she may be eligible for a waiver. See page D-38.1.

Distributions from IRA with Non-deductible Contributions

Distribution from IRA if any contributions were not deductible (would be partially taxable Box 2a) You must create a Form 8606 Nondeductible IRAs in TaxSlayer to include in the tax return. For such distributions where a Qualified Charitable Distribution (QCD) was also made, do not include the QCD amount on TaxSlayer Form 8606, Enter Traditional IRA distributions line. Taxable amount from Form 8606 will not carry, so taxable amount must also be entered manually in box 2a of 1099-R.

NAVIGATION: (Federal Section > Deductions > Adjustments > Nondeductible IRAs)

Hint: See Jeff Bogart's [IRA worksheet](#) especially if multiple IRAs need to be added together for the computation. TaxSlayer can generate only one 8606 per person. May need a second Form 8606 if each spouse has basis in their IRAs or if it is an inherited IRA. If the same person needs more than one 8606, the first 8606 can be created in TaxSlayer and printed to paper or pdf. Complete the second 8606 and all 1099-R input. The first 8606 will need to be attached to the return. Form 8606, Part III, is out-of-scope.

Required minimum distribution (RMD)

Required minimum distribution (RMD) – The required minimum distribution (RMD) age is:

- 70-1/2 for taxpayers who turned 70-1/2 before December 31, 2019
- 72 for taxpayers turning 70 ½ after December 31, 2019

For those who were age 70½ or younger on Jan. 1, 2020, their first RMD is not due until April 1 of the year after they turn age 72. For example, for those who turned 72 on July 1, 2021, they must take their first RMD (for 2021) by April 1, 2022, and their second RMD (for 2022) by December 31, 2022.

Missed 60-day Roll-over Deadline

Self-certification procedure for recipients of retirement plan distributions (such as 401 (k)s or IRAs) who inadvertently miss the 60-day time limit for properly rolling these amounts into another retirement plan or individual retirement arrangement (IRA). Eligible taxpayers can qualify for a waiver of the 60-day time limit and avoid possible taxes and penalties on early distributions, if they meet certain circumstances:

- An error was committed by the financial institution making the distribution or receiving the contribution.
- The distribution was in the form of a check and the check was misplaced and never cashed.
- The distribution was deposited into and remained in an account that the taxpayer mistakenly thought was a retirement plan or IRA.
- Taxpayer's principal residence was severely damaged.
- One of the taxpayer's family members died
- Taxpayer or a family member was seriously ill
- Taxpayer was incarcerated
- Restrictions were imposed by a foreign country
- A postal error occurred
- The distribution was made on account of an IRS levy and the proceeds of the levy have been returned
- The party making the distribution delayed providing information that the receiving plan or IRA required to complete the rollover despite reasonable efforts to obtain the information.
- The distribution was made to a state unclaimed property fund

A self-certification is not a waiver by the IRS of the 60-day rollover requirement. However, once self-certified, the taxpayer may report the contribution as a valid rollover unless later informed otherwise by the IRS. The IRS, in the course of an examination, may consider whether a taxpayer's contribution meets the requirements for a waiver. The taxpayer may make the certification to the plan administrator or IRA trustee by using the model letter in the appendix to the [Revenue Procedure 2020-46](#) or by a similar letter.

Taxable Amount Not Determined



Federal Section>Income>1099-R, RRB-1099, RRB-1099-R, SSA-1099>Add or Edit a 1099-R>Calculate taxable amount; or Keyword "R"

Special Circumstances

The following screen is displayed when "Click here for options" link under "Do you need to calculate your taxable income?" is selected.

Calculate Taxable Amount

Simplified Method Worksheet **1** **BEGIN**

Public Safety Officers Distribution **2** **BEGIN**

CONTINUE

1 Select begin for the Simplified Method Worksheet. If the taxpayer has both retired public safety officer (PSO) health insurance exclusion and Simplified Method features, select the Simplified Method Worksheet.

2 If the retired PSO does not need a Simplified Method calculation, select the PSO Distribution.

Public Safety Officers Distribution

Public Safety Officer Exclusion for Health Insurance Premiums *

\$ **3**

CANCEL **CONTINUE**

3 Enter the amount of PSO health insurance premiums paid from the pension (up to \$3,000). Deduct any amount of premiums paid in excess of \$3,000 as an itemized deduction or use the SEHI deduction.

Distribution must be from a plan maintained by the employer from which the person retired as a public safety officer.

Distributions Used To Pay Insurance Premiums for Public Safety Officers

If the taxpayer is an eligible retired public safety officer (police/law enforcement officer, firefighter, chaplain, or member of a rescue squad or ambulance crew), they can elect to exclude from income distributions made from an eligible retirement plan used to pay the premiums for accident or health insurance or long-term care insurance. The premiums can be for coverage for the taxpayer, spouse, or dependents. The distribution must be made directly from the plan to the insurance provider. The taxpayer can exclude from income the smaller of the amount of the insurance premiums or \$3,000. The taxpayer can only make this election for amounts that would otherwise be included in their income. The amount excluded from their income can't be used to claim a medical expense deduction.

The definition of qualified public safety employees also includes federal law enforcement officers, federal customs and border protection officers, federal firefighters, air traffic controllers, nuclear materials couriers, members of the United States Capitol Police or Supreme Court Police, and diplomatic security special agents of the Department of State. **If both spouses are eligible retired PSOs, then each can exclude up to \$3000. Note that following the death of the PSO, this exclusion does not extend to the surviving spouse or dependents.**

Form 1099-R Simplified Method



Federal Section>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); or Keyword “R”

If the taxpayer made after-tax contributions toward a pension, a portion of the annuity payment has already been taxed and isn't taxable now. Generally, if the starting date of the payments was prior to July 2, 1986, the Simplified Method wouldn't apply. If the taxpayer used the 3-year rule, the annuity is fully taxable. If they used the general rule, refer the taxpayer to a professional tax preparer.

Simplified Method Worksheet

CANCEL
CONTINUE

Gross distribution amount (from 1099-R)
\$25,000.00

Plan cost at annuity start date
\$ 1

Starting date of annuity *
MM DD YYYY 2

Check here if this is a Joint or Survivor Annuity.

Death benefit exclusion
\$

Age of recipient at start date *
If joint or survivor annuity, add ages of recipients
3

Number of months paid in 2020 *

Amounts previously recovered
4 \$

Public Safety Officer Exclusion
\$

Jeff Bogart's Annuity/Pension Exclusion Calculator can be used to compute ages when annuity started. Be sure to print out the amortization schedule so that the basis is not over-recovered.

1 Enter the Plan cost (shown in Box 9b of 1099-R).

2 Enter the annuity start date. If the disability benefits were paid under this plan during the tax year, enter the date beginning after the taxpayer reached minimum retirement age as the annuity start date. The plan administrator should issue two separate 1099-R statements. If not, prorate the amount to be treated as wages based on the annuity start date.

3 Enter the age of the taxpayer on the date the pension started – this may be different than the taxpayer's age at the end of that year.

3 For a joint and survivor annuity, add the ages of both spouses on the start date. For the beneficiary of an employee who died, see [Publication 575](#), Pensions and Annuities.

3 For a joint and survivor annuity that starts:

- After the death of the employee, use only the survivor's age.
- Before the death of either beneficiary, continue with the same exclusion amount after the first death.

4 Enter the amount that could have been recovered tax free in prior years even if not claimed. Look at last year's tax return to find this amount, or calculate the amount using the monthly tax free amount computed by Tax-Slayer for the 2022 tax year times the number of months prior to 2022. For annuitants who retired between July 2, 1986 and Dec. 31, 1986, enter zero.

The taxable amount is calculated and carried to Box 2a on Form 1099-R.

Form CSA 1099-R - Civil Service Retirement Benefits -

The Office of Personnel Management issues Form CSA 1099-R for annuities paid or Form CSF 1099-R for survivor annuities paid. The CSA-Form 1099-R box numbers reflect the standard numbering on a Form 1099-R. If the taxable amount isn't calculated in Box 2 the Simplified Method must be used.



If you use TaxSlayer's simplified method worksheet, enter a note with the taxpayer's annuity start date, age at the start date, and amounts previously recovered to help next year's preparer.

To make a note that will not be transmitted to the IRS but will stay with the file, select the pull-down arrow to the right of the taxpayer's name in top right corner. Choose 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.

Form 1099-R Rollovers and Disability Under Minimum Retirement Age

Rollover or Disability

1

Check here if all/part of the distribution was rolled over, and enter the rollover amount.

Rollover Amount *

2

3

Check here to report on Form 1040, Line 1 (Distribution code must be a "3")

Disability Hint: Two 1099-R's should be issued by the plan administrator for the year that minimum retirement age occurs. If not, preparer will have to prorate amount to be treated as wages based on the day the former employee reached the minimum retirement age during the year, then enter as two 1099-R forms into TaxSlayer.

1 If any portion was rolled over, check to bring up screen to enter the amount. Even if Box 7 is Code G, this entry must be made.

2 Enter the difference between the taxable part of the gross distribution (Box 1) and the rollover amount as the taxable distribution in Box 2a.

3 Check if Code 3 is in Box 7 and the taxpayer is disabled and under the minimum retirement age* of the employer's plan. This will reclassify the disability income as wages on Form 1040. It will be considered earned income in the calculation of some credits. Note: *There is no cost recovery of employee contributions prior to minimum retirement age.*

*Minimum retirement age generally is the age at which you can first receive a pension or annuity if you aren't disabled. Ask the taxpayer for the minimum retirement age. It may differ between employers.

Rollover – Key Points

- A taxpayer should not receive a Form 1099-R for a trustee-to-trustee transfer from one IRA to another, but should receive a Form 1099-R for a trustee-to-trustee direct rollover from an employer qualified plan to an IRA with code G.
- A rollover that involves a distribution of funds to the participant isn't taxable if the funds are deposited into an IRA (or the same IRA) or an employer plan within 60 days. Form 1099-R will have either a code 1 or code 7. Subtract the rollover amount from the gross distribution (Box 1) and enter the difference as the taxable amount in Box 2a.
- A participant is allowed only one rollover from an IRA to another (or the same) IRA in any 12-month period, regardless of the number of IRAs owned. However, you can continue to make unlimited trustee-to-trustee transfers between IRAs because it is not considered a rollover.
- Sometimes a distribution includes both a regular distribution (generally taxable) and a rollover (generally nontaxable). The Form 1099-R Rollover or Disability section is used to input the amount that won't be taxed and Box 2a needs to be adjusted.
- If taxpayer inadvertently missed the 60-day rollover deadline for one of several reasons, they can submit a certification to the trustee, and the amount can be considered a rollover on his tax return. See [Revenue Procedure 2020-46](#) for details. See [page D-38.1](#).

Internal Revenue Code 402(c)

Extended rollover period for plan loan offset amounts. Provides that the period during which a qualified plan loan offset amount may be contributed to an eligible retirement plan as a rollover contribution is extended from 60 days after the date of the offset to the due date (including extensions) for filing the Federal income tax return for the taxable year in which the plan loan offset occurs, that is, the taxable year in which the amount is treated as distributed from the plan. Qualified plan loan offset amounts are shown on Form 1099-R, Box 7 Code M.



The above applies to pre-tax accounts (e.g. traditional IRAs) and to post-tax accounts (e.g. Roth IRAs) within each group. If rolling or converting from pre-tax to post-tax, the amount will generally be taxable.

Form 1099-R Roth IRA and Conversion from Traditional IRA

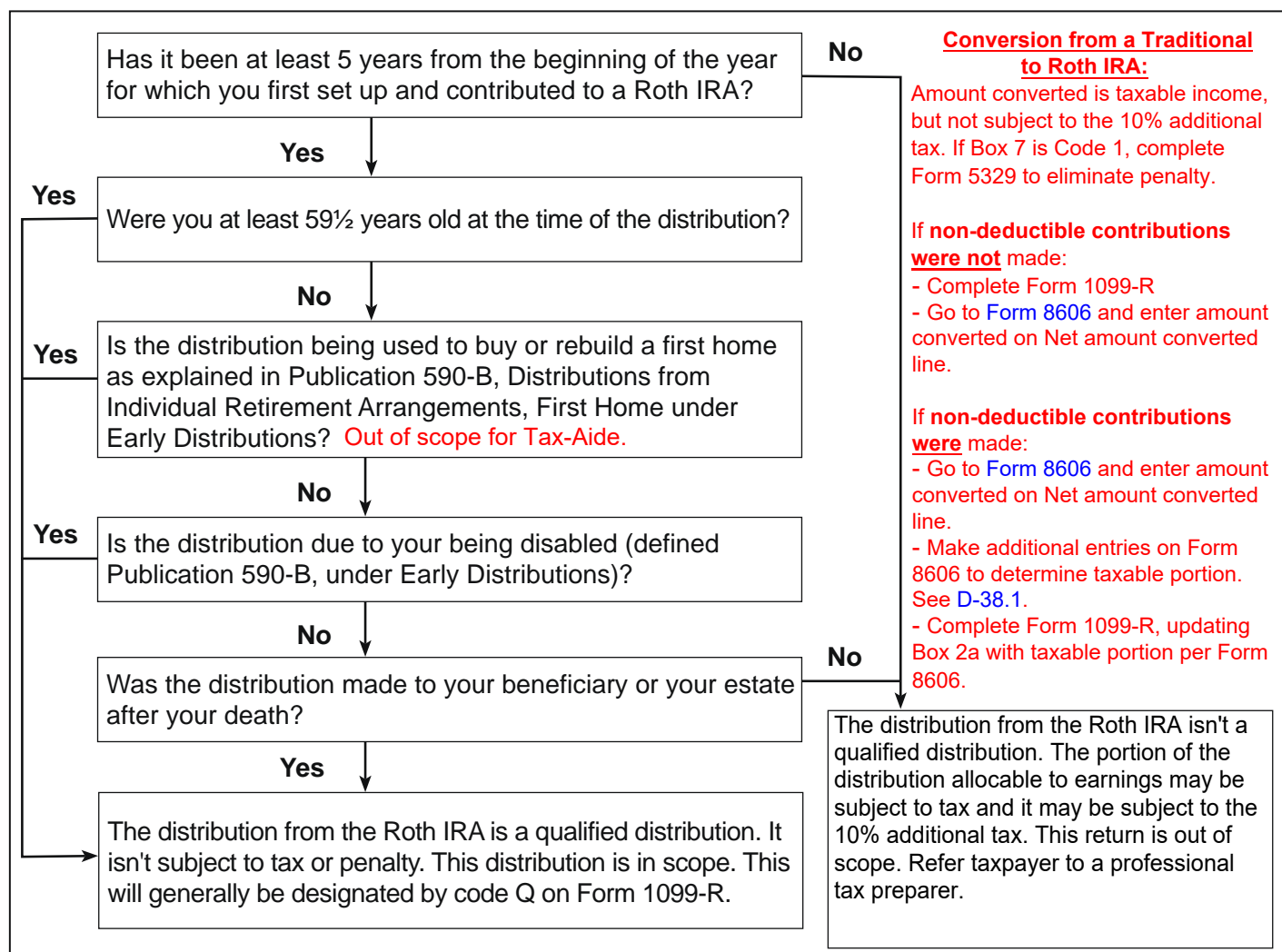
The basis of property distributed from a Roth IRA is its fair market value (FMV) on the date of distribution, whether or not the distribution is a qualified distribution. **Only qualified distributions are in scope for Tax-Aide.**

Distributions from a Roth IRA are tax free and may be excluded from income if the following requirements are met:

- The distribution is made after the 5-year period beginning with the first day of the first taxable year for which a contribution was made to a Roth IRA set up for the taxpayer's benefit, and
- The distribution is:
 - Made on or after age 59½, or
 - Made because the taxpayer was disabled, or
 - Made to a beneficiary or to an estate, or
 - To pay certain qualified first-time homebuyer amounts (up to a \$10,000 lifetime limit)

Is the Distribution From Your Roth IRA a Qualified Distribution?

See the list of Roth IRA distribution codes on the following pages that are In Scope and Out of Scope for the VITA/TCE programs.



Form 1099-R Box 7 Distribution Codes

Box 7 Distribution Codes	Explanations
1 — Early distribution, no known exception	<ul style="list-style-type: none"> If this amount was rolled over within 60 days of the withdrawal and—if the distribution was from an IRA—no prior rollover was made in the same 12 month period. Check the box under Rollover or Disability on Form 1099-R, and enter the amount rolled over. Trustee to trustee transfer isn't considered a prior rollover. If more than one rollover from an IRA in the 12 month period, return is Out of Scope. If this wasn't rolled over, a 10% additional tax will be applied unless the taxpayer qualifies for an exception. See Tab H, Other Taxes, Payments and Refundable Credits, for a list of exceptions. If the taxpayer qualifies for an exception, go to Form 5329, Additional Taxes on Qualified Plans and Other Tax-Favored Accounts, enter the amount that qualifies for an exception and select the reason for the exception from the dropdown list. See page H-4.1.
2 — Early distribution, exception applies	Code 2 applies if the taxpayer is under 59 ½ but the payer knows that an exception to the additional tax applies. If the IRA/SEP/SIMPLE box ISN'T checked, no further action needed. If the IRA/SEP/SIMPLE box IS checked, ask the taxpayer if any non-deductible contributions were made. If so, go to Form 8606 to calculate taxable amount. See page D-38.1.
3 — Disability	Code 3 is for a disability pension. <ul style="list-style-type: none"> If the taxpayer is under the minimum retirement age for the company he retired from, then check the box under Rollover or Disability that says, "Check here to report as wages on the Form 1040." This will reclassify the disability income as wages. It will also include the amount in earned income for calculation of the earned income credit, the dependent care credit and the additional child tax credit. If the taxpayer has reached the minimum retirement age, no further action is needed.
4 — Death	Code 4 is for a survivor's benefit or an inherited IRA. If it's a pension, the original retiree has died, and the survivor is receiving his or her share of the pension. If the original pensioner was using the Simplified Method, continue to use it for the survivor. If it's an inherited IRA and the original owner had a basis, the survivor takes over that basis. If cannot determine IRA basis, use zero. If using General Rule, the return is Out of Scope.
6 — Tax-Free Section 1035 exchange	Amount is not taxable but must be reported. Enter -0- in Box 2a. In scope for Tax-Aide Only.
7 — Normal distribution	Code 7 is for normal distributions. It may occur in several different situations: <ul style="list-style-type: none"> If the amounts in Box 1 and 2a are the same, and Box 2b isn't checked, the pension is fully taxable. If the taxpayer makes a rollover from one IRA to another and holds the money less than 60 days, enter the amount rolled over into the Rollover or Disability field. If the Box 2b is checked and there is an amount in Box 9b, complete the Simplified Method. Be sure to use the taxpayer's age at the time of retirement—not current age. If there is an amount in Box 2a that is different than Box 1, no further action is needed. If there is no amount (or zero) in Box 2a, check to see if there is an amount in Box 5. If this is the same amount as Box 1, the distribution is the taxpayer's own money coming back. None of the distribution will be taxed. If any portion of this distribution was sent directly from the trustee to a charity, and the taxpayer is over 70 1/2 years old, enter the net taxable amount in box 2a (which may be zero). Select Continue and at the IRA/Pensions Distributions page, select Nontaxable Distributions and check the box to mark that there is a Qualified Charitable Distribution (QCD). No charitable deduction may be taken for the donation. If taxpayers receive or expect to receive a state or local tax credit for their QCD, the amount treated as a QCD may be reduced by the amount of the state or local tax credit. See Publication 526, Charitable Contributions, for details. If the IRA/SEP/SIMPLE box IS checked, ask the taxpayer if any non-deductible contributions were made. If so, also complete Form 8606 (In Scope for Tax-Aide only). See page D-38.1.



If the recipient is a retired public safety officer (PSO), health and long term care insurance premiums (up to \$3,000) can be excluded from taxable income. [See page D-39.](#)



QCDs made in 2020 and later years may need to be offset by post age 70½ IRA deductions for 2020 and later years [on a cumulative basis.](#) Any amount not permitted as a QCD can be included as an itemized charitable contribution. [See NTTC IRA Deduction after age 70 1/2 and Reduction to Qualified Charitable Distribution.](#) Applies separately for each spouse.



For **Codes 1, 2, and 7**, if this was a Traditional IRA to Roth IRA conversion, also see [page D-42](#) additional instructions.

Form 1099-R Box 7 Distribution Codes (continued)

Box 7 Distribution Codes	Explanations
B — Designated Roth account distribution	Code B is for a distribution from a designated Roth account. This code is in scope only if taxable amount has been determined.
D — Annuity payments from nonqualified annuities	Code D is used for a distribution from a private annuity in conjunction with the regular code. Code D with an amount in Box 2a is in scope. If the taxable amount cannot be determined, the return is out of scope. If there is no amount in Box 2a, see page D-36 Example 3. If AGI is over a threshold amount (\$200,000 Single or HOH, \$250,000 MFJ or QSS, \$125,000 MFS), then the distribution is subject to the Net Investment Income Tax, which makes the return Out of Scope.
F — Charitable gift annuity	Code F is used for the annuity payments from a charitable gift annuity. To determine the amount to enter in Box 2a (Taxable amount), subtract the amount in Box 3 Capital gain, and Box 5 (Employee contributions) from the Gross distribution (Box 1) and enter that difference in the Form 1099R screen Box 2a. Also, navigate to Income>Capital Gains and Losses>Additional Capital Gain Distributions and enter the amount in Box 3 as a long-term capital gain.
G — Direct rollover of distribution and direct payment	Code G is for a direct rollover from a qualified plan to an eligible retirement plan. If Box 2a, taxable amount, is zero or blank, it won't be taxed. If there is an amount in Box 2a, the direct rollover is fully or partially taxable. No further action is needed.
H — Direct rollover of a designated Roth account distribution to a Roth IRA	Code H is for a direct rollover of a distribution from a designated Roth account to a Roth IRA. It won't be taxed. No further action is needed. Box 2a should be blank.
J — Early distribution from a Roth IRA	In scope only if in error and distribution is a qualified distribution. See page D-42 to determine if distribution is a qualified distribution.
L — Loans treated as deemed distributions	Code L is for loans treated as deemed distributions. This code could possibly be combined with codes 1, 4, or B. For more information on how it is treated see the codes on this chart.
M - Qualified plan loan offset	Code M is used for a qualified plan loan offset distribution due to plan termination or severance from employment. The taxpayer has until the due date, including extensions, to rollover any of the amount. It is always used with another code 1,2,4,7 or B. Treat the distribution based on the other code.
Q — Qualified distribution from a Roth IRA	This distribution isn't taxable. Box 2a should be blank. TaxSlayer enters the distribution amount on Form 1040 on the IRAs, pensions, and annuities line. No further action is needed.
S — Early distribution from a SIMPLE IRA in the first 2 years, no known exception	A 25% additional tax will be applied unless the taxpayer qualifies for an exception. See Tab H, Other Taxes, Payments, and Refundable Credits, for a list of exceptions. If the taxpayer qualifies for an exception, go to Form 5329 and enter the amount of the distribution not subject to the additional tax and the code for the exception and the amount that qualifies for it.
T — Roth IRA distribution, exception applies	Used if taxpayer is at least 59 ½, has died, or is disabled but the payer doesn't know if the 5 year holding period has been met. In scope only if a qualified distribution. See page D-42 to determine if distribution is a qualified distribution.
U — Dividends distributed from an ESOP	In Scope for Tax-Aide. Treat just like Code 7.
W — Charges or payments for LTC contracts	In Scope for Tax-Aide. Amount is not taxable but must be reported. Enter-0- in Box 2a. If itemizing deductions, reduce the MAGI in the sales tax calculation by the amount in Box 1.
5, 6, 8, 9, A, E, K, N, P, R	These codes are Out of Scope.

Form 1099-R Nontaxable Income



Federal Section>Income>1099-R, RRB-1099, RRB-1099-R, SSA- 1099>Nontaxable Distributions

1 Qualified Charitable Distribution (QCD) may be used if the person was at least 70½. This makes that portion of the distribution nontaxable.

2 Qualified Health Savings Account funding distribution from an IRA (related to a Form 1099-R) if rolled over, is Out of Scope.

3 Do not use this checkbox. See Tab D, Income, Taxable Amount Not Determined (Special Circumstances) page. See [page D-39](#).

1099-R Nontaxable Income

Nontaxable Distribution

If part or all of your 1099-R distribution(s) was for any of the following reasons, please check the appropriate box.

Important: The amount that you enter as the Taxable Amount in Box 2a for each 1099-R will be carried to your return as taxable income. If any of the exclusions apply, do not include the excludable amount in Box 2a for the appropriate 1099-R. Only include in Box 2a the amount that you want reported on your return as taxable income.

Exceptions:

- 1** Check here to mark this as a Qualified Charitable Distribution (QCD) on your return. Note: The taxpayer must have been at least age 70 1/2 at the time of the distribution.
- 2** Check here to mark this as a qualified health savings account (HSA) funding distribution (HFD) on your return.
- 3** Check here if you are an eligible retired public safety officer, and part of your distribution was used to pay the premiums for accident or health insurance, or to pay long-term care insurance.

Qualified Charitable Distributions:

- The QCD is not included in income.
- The QCD is not allowed as a charitable deduction.
- The QCD counts toward the taxpayer's **Required Minimum** Distribution.
- It must be a direct distribution from the trustee to the qualified charitable organization.
- The amount of the QCD should be deducted from the gross distribution and the result entered in Box 2a on the Form 1099-R input screen.



A qualified charitable contribution (QCD) can be made by a taxpayer who is age 70 ½ or older (unchanged). However, the excludible portion of a QCD distribution is reduced by IRA deductions once the taxpayer attains age 70½. This provision applies cumulatively for tax years beginning after 2019 as to both distributions and deductions. See [NTTC IRA Deduction After Age 70½ and Reduction to Qualified Charitable Distribution](#).



If taxpayers receive or expect to receive a state or local tax credit for their QCD, the amount treated as a QCD may be reduced by the amount of the state or local tax credit. See [Publication 526, Charitable Contributions](#), for details.



Need to subtract QCD amount in Box 2a but no need to adjust Box 16, State Distribution, to match (other than as outlined in Caution). See [D-38.1](#) if IRA distribution used for QCD involved **nondeductible contributions**.

Tax-Favorable Treatment of Coronavirus-Related Retirement Distributions

There are no coronavirus-related distributions in 2022. For 2022, taxpayers need to use [Form 8915-F](#), Qualified Disaster Retirement Plan Distributions and Repayments, to report 1/3 of the taxable amount distributed in 2020 if the taxpayer elected to spread the distribution over three years or recontributed all or a portion of the 2020 coronavirus-related distribution in 2022.

Three Year Ratable Inclusion in Income

Distributions received in 2020 that were qualified coronavirus-related distributions are included in income in equal amounts over 3 years. Taxpayers could elect to include the entire distribution in income in 2020. Taxpayers could not make or change this election after the due date (including extensions) for their 2020 tax return. In 2022, taxpayers will report their qualified coronavirus distributions and any repayments of qualified coronavirus distributions on Form 8915-F. Each spouse who is a qualified individual will file a separate Form 8915-F.

Recontributions

A qualified individual who received a coronavirus-related distribution eligible for tax-free rollover treatment is permitted to recontribute any portion of the distribution to the same plan or another eligible retirement plan (such as an IRA) within 3 years from the day after the date of distribution. Not all coronavirus-related distributions qualify for recontribution. These amounts **cannot** be recontributed:

- Any coronavirus-related distribution (whether from an employer retirement plan or an IRA) paid to a qualified individual as a beneficiary of an employee or IRA owner (other than the surviving spouse of the employee or IRA owner).
- Any distribution (other than from an IRA) that is one of a series of substantially equal periodic payments made (at least annually) for:
 - A period of 10 years or more,
 - The individual's life or life expectancy, or
 - The joint lives or joint life expectancies of the individual and the individual's beneficiary.
- Required minimum distributions.

Thus, pensions are not eligible for recontribution. Since RMDs were waived for 2020, qualified individuals can recontribute a distribution that would have been a 2020 RMD.

A recontribution to an eligible retirement plan at any date before the individual's federal income tax return is filed (that is, by the due date, including extensions) will reduce the ratable portion of the coronavirus-related distribution that is includible in gross income for that tax year. No election is needed and the taxpayer can decide how much, if any, to recontribute within the permitted 3 year period. If a recontribution exceeds that year's ratable taxable amount, the taxpayer can either carry back or carry forward the excess recontribution. Recontribution of an amount taxed in an earlier year will necessitate an amended return.

A recontribution of a coronavirus-related distribution will not be treated as a rollover contribution for purposes of the one-rollover-per-year limitation

Example:

Joe is a qualified individual and treated his 2020 distribution as a coronavirus distribution. Joe includes the \$30,000 distribution ratably over a 3-year period. Without any recontribution, Joe would include \$10,000 in income on his 2020, 2021 and 2022 tax returns. In October 2021, Joe recontributes \$12,000 to an IRA and makes no other recontribution in the 3-year period. Joe is permitted to do either of the following:

Option 1. Joe includes \$0 in income with respect to the coronavirus distribution on the 2021 tax return. Joe carries forward the excess recontribution of \$2,000 to 2022 and includes \$8,000 in income with respect to the coronavirus distribution on his 2022 tax return.

Option 2. Joe includes \$0 in income with respect to the coronavirus distribution on the 2021 tax return and \$10,000 in income on the 2022 tax return. Joe files an amended return for 2020 to reduce the amount included in income as a result of the coronavirus distribution to \$8,000.

Tax-Favorable Treatment of Coronavirus-Related Retirement Distributions (continued)

Reporting in TaxSlayer

Qualified individuals will use [Form 8915-F](#) to report the ratable inclusion in income, and show any recontributions made up through the timely filing date of the tax return.



Volunteers should review the taxpayer's prior year return. If a Form 8915-F is present:

- Check tax year 2020 Form 8915-E to see if the taxpayer spread the income ratably over 3 years. If so, complete Form 8915-F to include 1/3 of the distribution in income for tax year 2022.
- Ask the taxpayer if they recontributed any amount in 2022 or before the due date of their 2022 return (including extensions). If so, see the Recontributions section on the previous page. For additional details, see the [Instructions for Form 8915-F](#).

1 Check the Coronavirus Related box. This form is Out of Scope for any other use.

2 Enter 1/3 of the taxpayer's 2020 coronavirus-related distribution from either a non-IRA retirement plan or an IRA in the appropriate box. This will include the income on Form 1040, Line 4B if an IRA or Line 5B if a non-IRA.

3 Enter the total amount of the previous years' repayment, not just the excess amount. Enter in the appropriate IRA or Non-IRA box.

4 Enter any repayments for 2022 made before the due date of the return. Enter in the appropriate IRA or Non-IRA box.

For more information refer to Coronavirus-related relief for retirement plans and IRAs questions and answers at: www.irs.gov/newsroom/coronavirus-related-relief-for-retirement-plans-and-iras-questions-and-answers

Disaster-related distributions that are not coronavirus distributions are Out of Scope. For more information, refer to:

- Disaster Assistance and Emergency Relief for Individuals and Businesses at www.irs.gov/disasters
- Publication 5396, Fact Sheet for VITA/TCE Sites Impacted by Federally Declared Disasters (January 1, 2018 – December 20, 2019) at www.irs.gov/pub/irs-pdf/p5396.pdf
- Publication 5396-A, Job Aid for VITA/TCE Volunteers: Using Form 4852 when Missing the Form W-2 or 1099-R at www.irs.gov/pub/irs-pdf/p5396a.pdf
- Publication 5396-B, Casualty Loss Screening Tool at www.irs.gov/pub/irs-pdf/p5396b.pdf

Form RRB-1099-R Distributions



Federal Section>Income>1099-R, RRB-1099, RRB-1099-R, SSA-1099>RRB-1099-R; or Keyword "RR"

Railroad Retirement Benefits (RRB) are reported on two forms and require two entry screens. Social Security Equivalent Benefits, Form RRB 1099 Tier 1 (Blue Form) are entered on the Social Security Benefits screen. Treat the benefits reported on the Blue Form just like the information reported on Form SSA-1099. The screenshot below shows the entry screen for Form RRB 1099-R Tier 2 (Green Form).



See [Publication 915](#), *Social Security and Equivalent Railroad Retirement Benefits*, and [Publication 575](#), *Pensions and Annuity Income*, for additional information.

RRB-1099-R

CANCEL **SAVE & ENTER ANOTHER** **CONTINUE**

Whose RRB-1099-R is this?

Recipient *

Taxpayer Sample

Spouse Sample

Payer Information

Payer's ID *

Payer Name *

Check here if foreign address

Address (street number & name) *

ZIP code *

City, town, or post office *

State *

Phone Number
* Optional

Recipient Information

Check here if foreign address

Address (street number & name) *

1530Papaya Street

RRB-1099-R Information

3 Total employee contributions
\$

4 Contributory Amount Paid
Not needed for e-filing

5 Vested Dual Benefit
Not needed for e-filing

6 Supplemental Annuity
Not needed for e-filing

7 Total Gross Paid *
\$

7a Taxable Amount
\$

Does not carry to Form 8880

Do you need to calculate your taxable amount?
Click here for options.

8 Repayments
Not needed for e-filing

9 Federal income tax withheld
\$

10 Rate of Tax
Not needed for e-filing

11 Country
Not needed for e-filing

12 Medicare Premium Total
Not needed for e-filing

Check here to report on Form 1

A spouse of a railroad retiree receives a spouse annuity and will have a separate RRB-1099-R even though the spouse was not employed by the railroad.

↑ Taxable amount may have to be determined using Simplified Method. Railroad retirement pensions which start when the spouse is alive must use the joint and survivor simplified method. Survivor annuities are available for all surviving spouses. The simplified method is always needed for a railroad retiree, but it is never needed for the spouse's RRB-1099-R paid to the spouse while the retiree is alive.

Generally, for a joint and survivor annuity, use the combined ages to calculate the taxable amount for the employee's pension. As a reminder, place a note with the combined ages used for carry forward purposes. For a joint and survivor annuity that starts BEFORE the death of either beneficiary, continue with the same combined age after the first death. For a survivor annuity that starts AFTER the death of the employee, use only the survivor's age.

Form SSA-1099/RRB-1099 Tier 1 Distributions



Federal Section>Income>1099-R, RRB-1099, RRB-1099-R, SSA-1099>Social Security Benefits/ RRB-1099; or Keyword "SSA"

For a helpful graph to explain the taxed Social Security benefits, see the [NTTC Taxable Social Security Guide](#).

Social Security SSA-1099/RRB-1099 Tier I

Taxpayer's Social Security Benefit (Generally Box 5 of Form SSA-1099)

\$ 1

Taxpayer's Federal Tax Withheld (Amount from Box 6 of Form SSA-1099)

\$ 2

Taxpayer's Medicare Premiums

\$ 3

Spouse's Social Security Benefit (Generally box 5 of Form SSA-1099)

\$

Spouse's Federal Tax Withheld (Amount from Box 6 of Form SSA-1099)

\$

Spouse's Medicare Premiums

\$

Lump-Sum Payments

BEGIN WORKSHEET 4

1 Enter amount from Box 5 of Form SSA-1099 or from Form RRB-1099 - Tier 1 (Blue form) Net Social Security Equivalent Benefits (SSEB).

2 Be sure to check for any tax withheld. Often taxpayers choose this option. This is found in Box 6 of the SSA-1099 and Box 10 of the RRB-1099.

3 Enter the total of Medicare Parts A, B, C, and D. Repeat for spouse. If Medicare premiums have been used for the Self Employed Health Insurance deduction, do NOT enter on this screen.

4 If an amount is present in the description of Box 3 on Form SSA-1099, or Boxes 7, 8 and 9 on Form RRB-1099, the taxpayer received benefits attributable to a prior year. If the taxpayer is able to provide prior year tax returns, use the Social Security Lump-Sum Payment worksheet on the next page to see if the taxable amount of social security is reduced.



Canada and Germany Social Security Benefits

Canada Pension Plan, Quebec Pension Plan and Old Age Security from Canada and Germany are treated like US Social Security. Add amounts (converted to US dollars by the taxpayer) to amounts on Social Security SSA-1099 entry screen. Taxpayer is responsible for the conversion. A helpful website: <https://finance.yahoo.com/currency-converter>. See [NTTC Canada and Germany Social Security Benefits paid to Residents of the US](#). All other foreign old age pensions are out of scope.

Form SSA-1099 Lump-Sum Distributions

Social Security Lump-Sum Payment

Year the lump sum payment was made for

2018 ▾

1

Filing Status in Earlier Year *

- Please Select - ▾

2

SSA Payments received in Earlier Year

\$

3

4

Portion of this years SSA for Earlier year *

\$

Modified Adjusted Gross Income for Earlier Year *

\$

Taxable Benefits Reported in Earlier Year

\$

4

1 Enter relevant year, as shown on Form SSA-1099.

If more than one year has prior year payments use additional Lump-Sum worksheet.

2 Dropdown menu is available for prior year Filing Status.

3 If the prior year return was MFJ, include social security payments received that year by BOTH taxpayer and spouse.

4 Leave the SSA payments received in an earlier year and/or the taxable benefits reported in an earlier year boxes empty if not applicable. All other boxes require entries.

The calculation won't be correct without the prior year Modified AGI.

The software will determine total taxable Social Security based on these entries.



Modified AGI for the purpose of calculating the lump-sum distribution is AGI plus:

1. Tax-exempt interest
2. Adoption benefits (Form 8889)
3. Qualified U.S. Savings Bond interest (Form 8815)
4. Student loan interest deduction
5. Foreign earned income exclusion or housing deduction (Form 2555)
6. Exclusion of certain income of bona fide residents of American Samoa (Form 4563) or Puerto Rico

Entering K-1 Information in TaxSlayer

Schedule K-1

Schedule K-1 Form 1065	← The taxpayer's Schedule K-1 may come from a Form 1065 (Partnership).	BEGIN
Schedule K-1 Form 1120S	← The taxpayer's Schedule K-1 may come from a Form 1120S (S-Corporation)	BEGIN
Schedule K-1 Form 1041	← Or, the taxpayer's Schedule K-1 may come from Form 1041 (Estate) Tax Return.	BEGIN
Schedule E (Page 2) Question	← Be careful to choose the right form.	BEGIN

Schedule E (Page 2) Question

Check here if you are reporting losses not allowed in prior years due to the at-risk or basis limitations, passive losses not reported on Form 8582, or unreimbursed partnership expenses

← This situation would be Out of Scope.

CANCEL CONTINUE

Income reported on Schedule K-1 that is within the scope of the VITA/TCE programs includes:

- Interest income
- Dividend income
- Qualified Dividend income
- Net short-term capital gains and losses (Schedule D)
- Net long-term capital gains and losses (Schedule D) **including Section 1250 gains**
- Tax-exempt interest income
- Royalty income (Schedule E)
- Foreign tax credit
- 199A dividends

Other items as noted on the next two pages are in scope for Tax-Aide.



Most in scope K-1s will be from a passive entity, and the taxpayer's investment will be at risk. Be sure to select these boxes in the software, if applicable. TaxSlayer may give you a warning if the At-Risk box is left blank.

Schedule K-1 Scope

OOS = Out of Scope

Schedule K-1 (Form 1041)
Department of the Treasury
Internal Revenue Service

2022

For calendar year 2022, or tax year

beginning ending

Beneficiary's Share of Income, Deductions, Credits, etc.
See back of form and instructions.

661117

Final K-1 Amended K-1 OMB No. 1545-0092

Part III Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items			
1	Interest income		11 Final year deductions
			C Short Term Cap Loss and carryover
2a	Ordinary dividends		D Long Term Cap Loss and carryover
			Other Codes OOS
			All other codes make the return OOS
4a	Net long-term capital gain		
4b	28% rate gain	OOS	12 Alternative minimum tax adjustment
			OOS
4c	Unrecaptured section 1250 gain		Do not enter if AMT does not apply. See footnote**
5	Other portfolio and nonbusiness income		
6	Ordinary business income	OOS	
7	Net rental real estate income	OOS	13 Credits and credit recapture
8	Other rental income	OOS	A Estimated Tax Paid
9	Directly apportioned deductions	OOS	B Income Tax Withheld
			C-Z OOS
			14 Other information
			A Tax-exempt interest
			B Foreign Taxes
10	Estate tax deduction	See footnote*	I 199A REIT dividends only. See page F-12
			Disregard codes C, D, E, Z, and I (other than REIT dividends)
			F, G, H OOS
<p>*See attached statement for additional information. Note: A statement must be attached showing the beneficiary's share of income and directly apportioned deductions from each business, rental real estate, and other rental activity.</p>			
<p>* The taxpayer can claim this as a deduction on Schedule A, Line 16, other itemized deductions not subject to 2% if itemizing. Enter on 1041 Sch K-1 in TaxSlayer.</p> <p>** AMT will not apply if AGI is less than \$75,900 (\$118,100 if married filing jointly or qualifying surviving spouse; \$59,050 if married filing separately). If AMT applies return is out of scope,</p>			
<p>H <input type="checkbox"/> Domestic beneficiary <input type="checkbox"/> Foreign beneficiary</p>			

For IRS Use Only

Box 14b does not appear in the Tax-Slayer Form 1041 K-1 entry screen. Instead make the following entries:

- Enter amounts for Code B in Deductions>Credits>Foreign Taxes Paid. See page G-7.
- Enter in state as needed.

For Paperwork Reduction Act Notice, see the [Instructions for Form 1041](#). www.irs.gov/Form1041 Cat. No. 11380D Schedule K-1 (Form 1041) 2022

Schedule K-1 Scope (continued)

OOS: presence of an OOS item makes the return out of scope.



Schedule K-1 (Form 1120S) - S Corporation income passes directly to shareholders.

Schedule K-1 (Form 1120-S) 2022
 Department of the Treasury Internal Revenue Service
 For calendar year 2022, or tax year beginning / / 2022 ending / /

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss)	OOS	13	Credits	O Tax withheld
2	Net rental real estate income (loss)	OOS	14	Schedule K-3 is attached if checked	All other codes OOS
3	Other net rental income (loss)	OOS	15	Alternative minimum tax (AMT) items	Disregard if AMT does not apply. See Note *
Part I Information About the Corporation					
A Corporation's employer identification number					
B Corporation's name, address, city, state, and ZIP code			5b Qualified dividends		
C IRS Center where corporation filed return			7 Net short-term capital gain (loss)		
D Corporation's total number of shares			8a Net long-term capital gain (loss)		
Beginning of tax year			8b Collectibles (28%) gain (loss)		
End of tax year			OOS		
			8c Unrecaptured section 1250 gain		
			9 Net section 1231 gain (loss)		
			OOS		
			10 Other income (loss)		
			OOS		
			16 Items affecting shareholder basis		
			A Tax-exempt Interest		
			C Nondeductible expenses Adjust or State as needed		
			Other codes		
			F Foreign tax paid or accrued. See		
			17 Other information		
			A See 1		
			B See 1		
			U See 1		
			V In scope for 199A REIT dividends. Disregard other Code V entries. See page F-13. All other codes: Return is OOS		
			11 Section 179 deduction		
			OOS		
			12 Other deductions		
			OOS		
			Exception: Code H is in scope if not itemizing		
			18 More than one activity for at-risk purposes*		
			19 More than one activity for passive activity purposes*		
			* See attached statement for additional information.		

Schedule K-1 (Form 1065) 2022
 Department of the Treasury Internal Revenue Service
 For calendar year 2022, or tax year beginning / / 2022 ending / /

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss)	OOS	14	Self-employment earnings (loss)	OOS
2	Net rental real estate income (loss)	OOS	15	Credits	O Tax withheld
3	Other net rental income (loss)	OOS	16	Schedule K-3 is attached if checked	All other codes OOS
Part I Information About the Partnership					
A Partnership's employer identification number			4a Guaranteed payments for services		
B Partnership's name, address, city, state, and ZIP code			4b Guaranteed payments for capital		
C IRS center where partnership filed return:			4c Total guaranteed payments		
D Check if this is a publicly traded partnership (PTP)			5 Interest income		
			6a Ordinary dividends		
E Partner's SSN or TIN (Do not use TIN of a disregarded entity. See instructions.)			6b Qualified dividends		
F Name, address, city, state, and ZIP code for partner entered in E. See instructions.			6c Dividend equivalents		
G General partner or LLC member-manager			7 Royalties		
H1 Domestic partner			8 Net short-term capital gain (loss)		
H2 Foreign partner			9a Net long-term capital gain (loss)		
I1 If the partner is a disregarded entity (DE), enter the partner's TIN			9b Collectibles (28%) gain (loss)		
I2 What type of entity is this partner?			9c Unrecaptured section 1250 gain		
J Partner's share of profit, loss, and capital (see instructions):			10 Net section 1231 gain (loss)		
Beginning Ending			11 Other income (loss)		
Profit % %			OOS		
Loss % %			12 Section 179 deduction		
Capital % %			OOS		
Check if decrease is due to sale or exchange of partnership interest			13 Other deductions		
K Partner's share of liabilities:			Code H is in scope only if not itemizing deductions. All other codes are OOS.		
Beginning Ending			22 More than one activity for at-risk purposes*		
Nonrecourse \$ \$			23 More than one activity for passive activity purposes*		
Qualified nonrecourse financing \$ \$			*See attached statement for additional information.		
Recourse \$ \$			For IRS Use Only		
Check this box if item K includes liability amounts from lower-tier partnerships			L Partner's Capital Account Analysis		
			Beginning capital account \$		
			Capital contributed during the year \$		
			Current year net income (loss) \$		
			Other increase (decrease) (attach explanation) \$		
			Withdrawals and distributions \$ ()		
			Ending capital account \$ If negative, OOS		
M Did the partner contribute property with a built-in gain (loss)?			N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)		
Yes No If "Yes," attach statement. See instructions.			Beginning \$		
			Ending \$		

Schedule K-1 (Form 1120-S) 2022
 Department of the Treasury Internal Revenue Service
 For calendar year 2022, or tax year beginning / / 2022 ending / /

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

11	Section 179 deduction	OOS	A	See 1
12	Other deductions	OOS	B	See 1
Exception: Code H is in scope if not itemizing				
Code H is in scope if not itemizing				
V In scope for 199A REIT dividends. Disregard other Code V entries. See page F-13. All other codes: Return is OOS				
18 More than one activity for at-risk purposes*				
19 More than one activity for passive activity purposes*				
* See attached statement for additional information.				

1 No need to enter in TaxSlayer

2 Box 21 does not appear in the TaxSlayer Form 1065 K-1 entry screen. Instead enter amount from Box 21 in Deductions>Credits>Foreign Taxes Paid. Enter in state as needed.

Footnote applies to both forms:
 * AMT will not apply if AGI is less than \$75,900 (\$118,100 if married filing jointly or qualifying surviving spouse; \$59,050 if married filing separately). If AMT applies return is out of scope

Entering Rental and Royalty Income in TaxSlayer



Income > Supplemental Income and Loss > Schedule E Rent and Royalty Information; or Keyword "SC"

Volunteers must certify at Military level to prepare Schedule E for rental income. Rental income and expenses are in-scope only for military families renting their personal residences.

Check if personal use **1**

Percent of ownership *

100

Rental Payments Received (including rental income reported on Form 1099-K)

\$ **2**

Enter the number of days the property was rented at fair rental value

3

Enter the number of days the property was used for personal purposes
If the property has personal use days, you may need to manually limit certain deductions if the property has a net loss. See [IRS Publication 527](#) for more details.

1

Check here if you are a member of a Qualified Joint Venture

Check if you actively participated **4**

Check here if you are a real estate professional or sold or disposed of the property this year
5 (This will allow ALL losses).

CANCEL **CONTINUE**

1 Check the box if the taxpayer had any days of personal use while the property was available for rent. Enter the number of days here.

2 Enter the total rental payments received for the tax year.

3 Enter number of days rented at fair rental value. If the property is temporarily rented for less than 15 days during the tax year, the rental income is not taxable and the expenses are not deductible on a Schedule E.

4 Check here if the taxpayer actively participated. A rental loss will not appear on Form 1040, unless the taxpayer actively participated. In order to actively participate, the taxpayer must have substantial involvement in managing the rental property, such as making management decisions and arranging for repairs.

5 Use Schedule E to report rental income only when the taxpayer is not a real estate professional (determination of professional status is Out of Scope). Refer taxpayers who are real estate professionals to a professional tax preparer.

6 Select to edit the physical address, type of property, and to report the number of fair rental and personal use days.

7 If Form 4562 is required, the tax return is Out of Scope.

8 Select to enter rental expenses. See the next page.

9 Select to enter vehicle expenses.

Schedule E Rentals and Royalties

Currently Editing: oil

Rent and Royalty Basic Information 6	EDIT
Depreciation 7	BEGIN
Expenses 8	BEGIN
Car and Truck Expenses 9	BEGIN
Qualified Business Income Deduction	BEGIN

Entering Rental and Royalty Income in TaxSlayer (continued)

Schedule E Rental/Royalty Expense

CANCEL **CONTINUE**

Advertising

Travel

Cleaning

Commission

Insurance

Legal Fees

Management Fees

Mortgage Interest

Other Interest

Taxes

Utilities

Additional Expenses

Prior Unallowed Loss

Amount to Adjust Depreciation Expense or Depletion (DO NOT include land value)

CANCEL **CONTINUE**

Ordinary and necessary expenses incurred while holding a property out for rent are deductible expenses. See [Publication 527](#), Residential Rental Property, for details. Enter expenses on this screen.

Schedule E and Scope

Land-only Rental is in scope for Tax-Aide. If income is reported on 1099-MISC, enter the 1099-MISC and attach it to Schedule E. Otherwise, go directly to Schedule E and enter amount as rental income. Related interest and taxes may be deductible on Schedule A.

Royalty Income from Form 1099-Misc or a K-1 with no expenses is in scope. See page [D-56](#) for entry examples.

Rental of a personal residence for less than 15 days during the year is not a taxable event. Do not enter the income unless the income is reported on Form 1099-Misc. In that case, enter the 1099-Misc, attach it to Sch E, and enter the same amount as an Additional Expense labeled "less than 15-day rental of main home." Applies to a home that the taxpayer used personally for at least 15 days and if it was not rented for more than 14 days. This is in scope.

Rental income from sources such as a home is out of scope except for an active duty military taxpayer AND the Counselor and Quality Reviewer both have Military certification.

All other rental situations (room in home, apartment over garage, separate building, for profit, not for profit, Airbnb, etc.) are out of scope regardless of certifications.

Enter taxpayer-provided depreciation amount here as a positive number.

If the property has both personal and rental use days, you must manually compute the portion of the expenses allowable on Schedule E and Schedule A. For example if the house was available for rent for six months, and you paid \$4,000 for Mortgage Interest, you have to manually input \$2,000 on the Mortgage Interest lines on both Schedule E and on Schedule A.

D-55

to Front Cover

Less Common Income

Federal Section > Income > Other Income

Detailed information for each income type found on subsequent pages.

- 1** Use Other Income Not Reported Elsewhere and make the appropriate drop-down selection to enter amounts from:
- Form 1099-MISC Box 3 (Other Income), (hobby income-activities not for profit are Out of Scope) or Box 8 (Substitute payments in lieu of dividends or interest.)
 - Jury Duty Pay (Not earned income for EIC)
 - Alaska Permanent Fund Dividend
 - Gambling winnings not reported on a Form W-2G
 - Reemployment trade adjustment assistance (RTAA) payments from Form 1099-G, Box 5 or taxable grants from Form 1099-G, Box 6
 - Other income not entered elsewhere on the return

4 Distributions from qualified education programs are tax free if they aren't more than the beneficiary's adjusted qualified education expenses for the year. Tax-free distributions are not reported on the tax return. See Highlights of Education Tax Benefits in Tab J for qualified expenses.

Taxable distributions from Coverdell Education Savings Accounts (ESAs), Qualified Tuition Programs (QTPs)/529 or Achieving a Better Life Experience (ABLE) accounts are Out of Scope.

2 Gambling winnings are reported to the taxpayer on Form W-2G, fully taxable, and must be reported as income on the tax return. Gambling losses up to the amount of winnings reported may be deducted as an other itemized deduction on Schedule A. **See Gambling Income, Losses, and Expenses in the Portal Library. If the W-2G reports gross winnings, show the cost wagered to get the winnings, not to exceed the winnings, as a negative entry in Other Income.**

3 Use the Other Compensation menu to report scholarships and grants, taxable fringe benefits, household employee income, prisoner earned income, and foreign compensation.

5 Cancellation of Debt from a credit card and Discharge of Qualified Principal Residence Indebtedness are in scope for preparers with Advanced certifications.

6 Foreign Earned Income Exclusion is in scope only for those with International certification: United States citizens and resident aliens who live and work abroad may be able to exclude all or part of their foreign salary or wages from their income when filing their U.S. federal tax return. They may also qualify to exclude compensation for their personal services or certain foreign housing costs. See [Publication 54](#), Tax Guide for U.S. Citizens and Resident Aliens Abroad.

Less Common Income		
Other Income Not Reported Elsewhere	1	EDIT
Gambling Winnings W-2G	2	BEGIN
Other Compensation	3	BEGIN
Payments from Qualified Education Programs 1099-Q	4	BEGIN
Cancellation of Debt 1099-C, 982	5	BEGIN
Net Operating Loss (NOL) Carryover from Prior Year(s)		BEGIN
Installment Sale Income 6252		BEGIN
Sale of Business Property 4797		BEGIN
K-1 Earnings		BEGIN
Gains and Losses From Section 1256 6781		BEGIN
Foreign Earned Income Exclusion 2555	6	BEGIN
Farm Rental Income and Expenses 4835		BEGIN



See Tab I, Earned Income Credit, Earned Income Table for examples of other income that may be earned income.



Qualified State or local tax benefits and qualified reimbursement payments (up to \$50 per month) provided to members of qualified volunteer emergency response organizations are excluded from income.

Form 1099-LTC, Long-Term Care Benefits:

- If Box 3 is checked for reimbursement, no reporting is necessary.
- Search for Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, and scroll to the Long Term Care (LTC) Insurance Contracts section.
- Answer the questions based on the information on Form 1099-LTC. Most payments will not be taxable.

Form 1099-MISC

(1) Add a 1099-MISC in for each 1099-MISC received.

(2) Enter amount in the TaxSlayer box that directs the income to the correct location even if different from the paper 1099-MISC

(3) (see examples below).

EXAMPLES:

- Box 2 Royalties for use of property, e.g. for oil and gas: enter in Box 2 so the income goes to Sch E.
- Box 2 Royalties as result of self-employment (writers, singers, etc.): enter in Form 1099-NEC Box 1 so goes to Sch C. See page [D-17](#)
- Box 3 Other Income not reported elsewhere (prizes, awards, etc.): enter in Box 3 so goes to Sch 1, line 8.
- Box 3 Other Income that is misreported self-employment: enter in Form 1099-NEC Box 1 so goes to Sch C. See page [D-17](#)

Form 1099-MISC



Federal Section > Income > 1099-Misc; or Keyword "MIS"

See previous page for NTTC instructions.

Payer's TIN *
Also may be found in the box labeled Payer's Federal Identification Number

- **1**

Recipient Information
Also may be found in the box labeled Recipient's Identification Number

Recipient's name *

Check here if foreign address

Address (street number & name) *

ZIP code * **City, town, or post office *** **State ***

30904 - Augusta Georgia

Account number

Income

1. Rents

\$

2. Royalties

\$

3. Other income **4. Federal income tax withheld**

\$ **2** \$

5. Fishing boat proceeds **6. Medical and health care payments**

\$ \$

There is usually no income tax withholding on a Form 1099-MISC. But always double check to make sure.

1 The Payer Information relates to the entity that paid the taxpayer and issued the Form 1099-MISC. In most cases, the Federal ID will be an employer identification number, not an SSN.

On a joint return, indicate if the Form 1099-MISC recipient is the Taxpayer or the Spouse.

2 Some income that isn't self-employment, such as prizes and awards, and strike benefits is reported in Box 3, Other Income.

Strike Benefits:

- Strike benefits are taxable income
 - Strike benefits are not subject to self-employment (SE) tax and should NOT be reported on Schedule C
 - Strike benefits are earned income for EITC eligibility (Rev Rule 78-191)
 - Strike benefits should be reported to the recipient on Form 1099-MISC in box 3 as Other Income
- For TS entry method see the [Strike Benefits Guide](#).

Self-employment income generally appears on Form 1099-NEC. If there is income reported in other boxes on Form 1099-MISC and it was earned by the business, it should also be reported as other business income on the Schedule C.

7. Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale

8. Substitute payments in lieu of dividends or interest **9. Crop insurance proceeds**

\$ \$

10. Gross proceeds paid to an attorney **11.**

\$

12. Section 409A deferrals **13. Excess golden parachute payments**

\$ \$

14. Nonqualified deferred compensation

\$

Do you want to include Medicaid Waiver payments in the calculation of earned income?

Medicaid Waiver Payment (Box 3 or 7)

\$

Entering Foreign Earned Income Exclusion Information in TaxSlayer



Federal Section>Income>Less Common Income>Foreign Earned Income Exclusion; or Keyword "2555"



Foreign Earned Income Exclusion is in scope only for preparers with International Certification.

U.S. citizens and U.S. resident aliens are required to report worldwide income on a U.S. tax return.

However, certain taxpayers can exclude income earned while living in foreign countries.

To claim the foreign earned income exclusion, taxpayers must:

- Demonstrate that their tax home is in a foreign country
- Meet either the Bona Fide Residence Test or the Physical Presence Test
- Have income that qualifies as foreign earned income (reported on Form 1040 as taxable wages or as self-employment income)

The foreign earned income exclusion doesn't apply to wages and salaries of U.S. military members and civilian employees of the U.S. government.

For 2022, the maximum exclusion is \$112,000. For MFJ returns, both spouses can claim the exclusion up to the maximum amount per person.

You can't exclude or deduct more than the taxpayer's foreign earned income for the year.

The taxpayer's tax home is the taxpayer's regular or principal place of business, employment, or post of duty, regardless of where the taxpayer maintains a family residence. A taxpayer may have more than one tax home during the year.

Form 2555 General Information

CANCEL **CONTINUE**

Form belongs to *

Taxpayer Sample

Spouse Sample

Your Foreign Address

Address (street number & name) *

City, town, or post office *

Foreign State or Province *

Foreign Country *

- Please Select -

Foreign Postal Code *

Entering Foreign Earned Income Exclusion Information in TaxSlayer (continued)

To meet the period of stay requirement, the taxpayer must be either:

- A U.S. citizen or U.S. resident alien who is physically present in a foreign country or countries for at least 330 full days during any period of 12 consecutive months, or
- A U.S. citizen or U.S. resident alien from a tax treaty country who is a bona fide resident of a foreign country (or countries) for an uninterrupted period that includes an entire tax year
- A U.S. resident alien who is a citizen or national of a country with which the United States has an income tax treaty in effect and who is bona fide.

Form 2555 Qualifying Test

Taxpayer qualifies under *

Physical Presence Test

Bona Fide Residence Test

CANCEL **CONTINUE**

Form 2555 Physical Presence Test

CANCEL **CONTINUE**

Physical Presence Test Based on 12-Month Period

From *

MM DD YYYY

Ending *

MM DD YYYY

Your Principal Country of Employment During 2019 *

- Please Select -

The 12-month period on which the physical presence test is based must include 365 days, part of which must be in 2022. The dates may begin or end in a calendar year other than 2022.

To figure 330 full days, add all separate periods the taxpayer was present in a foreign country or countries during the 12-month period.



Waiver of minimum time requirements (for physical presence and bona fide residence tests): The taxpayer must leave the country because of war, civil unrest, or similar adverse conditions.

Entering Foreign Earned Income Exclusion Information in TaxSlayer (continued)

Country One [Clear](#)

Name of Country Including U.S. ⁴

Date Arrived *

Date Left *

Total Days: **0**

Days in Country

Days in U.S.

Income Earned

If the taxpayer left the principal country of residence during the tax year, enter the information requested for each additional country he or she visited.

If more than one additional country was visited, select **Add Country**. Select **Clear** if the taxpayer did not visit any other countries during their time abroad.

Days in the United States are entered in a separate field.

If no money was earned in the country to which the taxpayer traveled, enter \$0.

Bona Fide Residence Test

- To meet the bona fide residence test, taxpayers must show that they have set up permanent quarters in a foreign country for an entire, uninterrupted tax year. Simply going to another country to work for a year or more isn't enough to meet the bona fide residence test. A taxpayer must establish a residence in the foreign country.
- If the taxpayer was present in the United States or its possessions during the tax year, enter the information for each trip.
 - To add another trip, Select **Add New**
 - If the taxpayer did not visit the U.S. or its possessions during the year, select **Clear** to remove this item
- Don't include income earned while in the United States in the amount of foreign earned income to be excluded (next page).
- A brief trip to the U.S. will not prevent the taxpayer from being a bona fide resident, as long as the intention to return to the foreign country is clear.

Entering Foreign Earned Income Exclusion Information in TaxSlayer (continued)

Form 2555 Foreign Earned Income

CANCEL **CONTINUE**

Income Information

Total Wages, Salaries, Bonuses, Commissions, etc

This income does not carry to your tax return as this is only excluding income. You must still enter the income on either a W-2 (if U.S. employer) or within the Foreign Earned Compensation (if Foreign employer or Self-Employed overseas) section of your return.

\$

Allowable Share of Income for Personal Services Performed

In a Business (Including Farming) or Profession

\$

Enter the income the taxpayer earned during the 2022 tax year for services performed in a foreign country. This income should already have been entered on the tax return as wages, foreign compensation, or net self-employment income.

Amounts paid by the United States or its agencies to its employees don't qualify for the exclusion.

Form 2555 Housing/Foreign Income Exclusion

Number of days in your qualifying period that fall within your 2020 tax year *

Check here if you are claiming the Housing Exclusion or Deduction

CANCEL **CONTINUE**

Enter the number of days in your qualifying period that fall within your 2022 tax year. Your qualifying period is the period during which you meet the tax home test and either the Bona Fide Residence or the Physical Presence Test.

Entering Other Compensation in TaxSlayer



Income > Less Common Income > Other Compensation

Other Compensation	
Scholarships and Grants 1	BEGIN
Fringe Benefits	BEGIN
Household Employee Income 2	BEGIN
Prisoner Earned Income 3	BEGIN
Foreign Earned Compensation 4	BEGIN
Section 933 Excluded Income from Puerto Rico	BEGIN
CONTINUE	

1 Scholarships and grants used to pay for tuition, fees and course-related expenses are not taxable. Use this link to report only amounts that were used for nonqualifying expenses. **Amount will appear on Schedule 1, Line 8r.** Taxable scholarship is considered unearned income for most purposes but is considered earned income for determining filing requirement.

2 Enter wages received as a household employee for which the taxpayer did not receive a Form W-2 because the employer paid less than \$2,400 in 2022. **Amount will appear on Form 1040, Line 1b.**

3 Enter the amount received for work while an inmate in a penal institution. For purposes of the Earned Income Credit, this isn't considered earned income. This includes amounts received for work performed while in a work release program or while in a half-way house. **Amount will appear on Schedule 1, Line 8u.** This entry is made in addition to entering the Form W-2 from the penal institution.

4 Enter foreign earned income (wages, salaries, etc.) paid by a foreign employer for work performed while the taxpayer lived in a foreign country.



If Rebate/Patronage Dividends issued by co-ops on Form 1099-PATR Box 1 are for personal use only, the amount is nontaxable and is not entered into TaxSlayer. Enter note on intake sheet and tax return noting it is for personal use only. No other box or use is in scope.



Publication 4731

**Screening Sheet for Nonbusiness Credit Card
Debt Cancellation**

If the taxpayer is in bankruptcy, the tax return is out of scope for the VITA/TCE Programs.

Instructions: Use this Screening Sheet for taxpayers with Form 1099-C or other documentation resulting from cancellation of nonbusiness credit card debt and to assist in identifying taxpayers with cancellation of credit card debt issues.

Credit Card Debt

1. Did the taxpayer receive Form 1099-C, Cancellation of Debt, or other documentation (if less than \$600) from a creditor and is the information shown on the form or document correct?

- Yes** – Go to Step 2
- No** – Go to Step 6

Note: The creditor is not required to issue a Form 1099-C if the canceled debt is under \$600. However, the taxpayer may be required to report the canceled debt as income regardless of the amount.

2. Was the credit card debt related to a business?

- Yes** – Go to Step 6
- No** – Go to Step 3

3. Does box 6 of the Form 1099-C indicate Code A for bankruptcy?

- Yes** – Go to Step 6
- No** – Go to Step 4

Note: If box 6 is not marked with a Code A, but the taxpayer has subsequently filed bankruptcy, answer “yes.”

4. Was the taxpayer insolvent* immediately before the cancellation of debt?

- Yes** – Go to Step 6
- No** – Go to Step 5

Use the Insolvency Determination Worksheet in Publication 4012 and interview the taxpayer to determine if the taxpayer was insolvent immediately before the cancellation of debt.

5. The cancellation of nonbusiness indebtedness or cancellation of debt (the amount in box 2 of Form 1099-C or an amount less than \$600 provided in other documentation) must be reported as ordinary income on Form 1040, Schedule 1 (Other Income). No additional supporting forms or schedules are required for reporting income from canceled credit card debt.

6. This tax issue is outside the scope of the volunteer programs. The taxpayer may qualify to exclude all or some of the discharged debt. However, the rules involved are complex.

Refer the taxpayer to:

- www.irs.gov for the most up-to-date information.
- A professional tax preparer.
- The [Taxpayer Advocate Service \(TAS\)](#): 1-877-777-4778, TTY/TDD 1-800-829-4059. TAS may help if the problem cannot be resolved through normal IRS channels.
- Publication 4681, Canceled Debts, Foreclosures, Repossessions, and Abandonments (For Individuals)

*If the taxpayer is not in bankruptcy or unable to determine if they are insolvent the credit card debt forgiveness is presumed fully taxable.

Insolvency Determination Worksheet

Determining insolvency is Out of Scope for the volunteer. This sample worksheet is for reference only.

Insolvency Determination Worksheet

Assets (FMV)		Liabilities	
Homes	\$	Mortgages	\$
Cars		Home equity loans	
Recreational vehicles, etc.		Vehicle loans	
Bank accounts		Personal signature loans	
IRAs, 401Ks, etc.		Credit card debts	
Jewelry		Past-due mortgage interest, real estate taxes, utilities, and child care costs	
Furniture			
Clothes			
Misc.		Student loans	
Other assets		Other liabilities	
Total Assets:	\$	Total Liabilities:	\$

Total Assets minus Total Liabilities = \$

(Negative amount equals insolvency)

Positive amount equals solvency

Entering Cancellation of Credit Card Debt and Student Loan Debt Forgiveness in TaxSlayer



Income>Other Income>Cancellation of Debt Form 1099-C, Form 982; or Keyword: C or CANC

Generally, if a debt for which a taxpayer is personally liable is canceled or forgiven, the taxpayer must include the canceled amount in income.



Be sure to ask if the taxpayer was insolvent or in bankruptcy – **Return is Out of Scope if the taxpayer had credit card debt canceled as part of a bankruptcy discharged during the tax year 2022, or the taxpayer was insolvent in 2022.**

Cancellation of Debts

Cancellation of Debt (Form 1099-C)	BEGIN
Exclusions (Form 982)	BEGIN
Protective Section 108(i) Election	BEGIN

CONTINUE

Cancellation of Credit Card Debt and Forgiveness of Qualified Principal Residence Indebtedness is within the scope of the Advanced certification of the volunteer program.

Form 1099-C

Form belongs to *

Taxpayer Sample

Spouse Sample

Creditor's name *

Creditor's federal identification number *

 -

Amount of debt cancelled *

Enter the information from the Form 1099-C. Be sure to indicate whether the canceled debt was for the taxpayer or the spouse.

If the Form 1099-C was for mortgage forgiveness on the taxpayer's main home, see [Discharge](#) of Qualified Principal Residence Indebtedness in Tab EXT, Legislative Extenders.



The American Rescue Plan Act of 2021 excludes from gross income amounts related to the discharge of certain student loan debt in 2021 through 2025, applicable to discharges of loans after December 31, 2020. If the taxpayer qualifies to exclude discharged student loan debt, the return is in scope. If the taxpayer has any other type of debt forgiven, or may have been insolvent at the time of the debt forgiveness, the taxpayer should be referred to a professional tax preparer. If discharge of student debt qualifies for exclusion, then no Form 1099-C should be issued. If issued, and taxpayer meets the requirements noted above, the taxpayer should try to obtain a corrected document. If unable, input as Income>Other Income>Cancellation of Debt (Form 1099-C) and again as a negative amount in Other Income with the description Student Loan Debt Forgiveness.

Adjustments to Income



Federal Section > Deductions > Adjustments

Adjustments

1 Medical Savings Account Form 8853	BEGIN
2 Educator Expenses	BEGIN
3 Expenses for Reservists, Performing Artists, and Qualifying Government Employees	BEGIN
4 Health Savings Account Form 8889	BEGIN
5 Moving Expenses Form 3903	BEGIN
6 Contributions to SEP, Simple, and Qualified Plans	BEGIN
7 Self-Employed Health Insurance	BEGIN
8 Penalty on Early Withdrawal of Savings or CD	BEGIN
9 Alimony Paid	BEGIN
10 IRA Deduction	BEGIN
11 Nondeductible IRAs Form 8606	BEGIN
12 Student Loan Interest Deduction	BEGIN
13 Tuition and Fees Deduction	BEGIN
14 Other Adjustments	BEGIN

10 Taxpayers have until the tax filing deadline to make TY2022 traditional IRA deductions.

- 1** MSA Out of Scope.
- 2** In tax year 2022, eligible educators can deduct up to \$300 for materials and supplies used in the classroom.
- 3** For military reservist, see notes on the next page in the **Other Expenses** section. **Reservists' expenses in scope only with Military Certification.**
- 4** Health Savings Account – select to open Form 8889, Health Savings Accounts.
- 5** Moving expenses apply to active duty military only. **Must be certified for Military.** Check the box near the top of the form to indicate an Armed Forces PCS move.
- 6** Contributions to SEP, Simple and Qualified Plans - Out of Scope.
- 7** Self-employed health insurance deduction is in **scope**. **Do not enter from this screen. See page D-23 for details.**
- 8** Early withdrawal penalty auto-populates from Form 1099-INT.
- 9** If the taxpayer paid alimony to more than one person, add a second payee **after entering the first.** See Alimony Requirements, later in this tab, for post-2018 divorces.

12 Taxpayers may deduct up to \$2,500 in student loan interest they paid. See Student Loan Interest Deduction at a Glance later in this tab.

13 Tuition and Fees Deduction is not deductible on the federal return after 2020.

14 Select Other Adjustments for jury duty pay turned over to employer.

11 Form 8606 Nondeductible IRAs is Out of Scope, **except Parts I and II, which are in scope for Tax-Aide.**

Employee Business Expenses



Form 2106, Employee Business Expenses, is in scope for Military certification only.

Form 2106 Information

CANCEL

CONTINUE

Personal Information

Form belongs to *

Taxpayer Sample

Spouse Sample

Occupation *

Check here if you are a member of a Reserve Component of the United States, including National Guard and reserves, a performing artist, or qualifying government employee. **1**

Check here to Prorate Expenses for Minister/Clergy.

Other Expenses

Entry of auto expenses will be available once you "Continue"

Parking fees, tolls, and transportation, including train, bus, etc., that **did not** involve overnight travel or commuting to and from work

2

Travel expense while away from home overnight, including lodging, airplane, car rental, etc. **Do not** include meals

3

Business expenses not included above or in vehicle expenses. **Do not** include meals

Amount paid by employer (not on W-2 Box 1)

Meal Expenses

Enter your meal expenses. The program will automatically take 50%

4

Amount Employer paid for meals

If you are an employee subject to the Department of Transportation (DOT), enter your expenses here and the program will automatically take 80% of your expenses

Amount Employer paid for meals subject to DOT

CANCEL

CONTINUE

1 Check the box to indicate that the taxpayer is a member of a Reserve Component.

2 Enter parking or ferry fees and tolls.

3 Enter lodging expense

The amount of expenses that can be deducted is limited to the:

1. actual lodging costs, limited to the federal per diem rate.
2. federal per diem rate for meals and incidental expenses

and

3. standard mileage rate (for car expenses) plus any parking fees, ferry fees and/or tolls.

Enter this information on Form 2106.

4 Enter meal expenses at the federal per diem rate. For 2022, reservists can deduct 100% of business meals provided by a restaurant.



Military reservists who must travel more than 100 miles away from home to attend a drill or reserve meeting may deduct their travel expenses as an adjustment to income. Entertainment expenses are not allowed.

Select Continue and enter vehicle information and mileage from the menu on the next screen.

Moving Expenses

Moving expenses apply to active duty military only. Must be certified for Military.

i Beginning in 2018, only moving expenses while a member of the Armed Forces on active duty and, due to a military order, you move because of a permanent change of station can be deducted. If you do not qualify for moving expenses on your federal return, you may be able to deduct the moving expenses on your state return.

Enter number of miles from your OLD home to your NEW work place

Enter number of miles from your OLD home to your OLD work place

If an EMPLOYEE, check here if you did work full time in the months right after your move

If SELF-EMPLOYED, check here if you did work full time in a total of AT LEAST 78 weeks during the 24 months right after your move

Check here if this move qualifies as a military permanent change of station (PCS) move

Enter the amount you paid for transportation and storage of household goods and personal effects

Enter the total amount the government paid you for the expenses listed on lines 1 and 2 that is not included in the wages box (box 1) of your W-2 form. This amount should be shown in box 12 of your Form W-2 with code P

1 You can deduct the expenses that are more than your reimbursements in the year you paid or incurred the expenses.

2 18 cents per mile driven for medical or moving purposes from January 1 through June 30 and 22 cents per mile from July 1 through December 31

1 Check the box to indicate a Permanent Change of Station (PCS) move.

2 Enter amount from Form W-2, Box 12, code P

3 Enter lodging costs. You can't deduct the cost of unnecessary side trips or lavish and extravagant lodging.

4 If yes, enter number of miles or the taxpayer's actual amounts for gas and oil if they maintained receipts. Don't enter both.

i Reminder: Your moving trip is the one-way trip you took from your old home directly to your new home. It does not include househunting trips or sightseeing trips you took along the way. Include expenses paid for both you and your household.

How much was spent on lodging?

How much was spent on parking fees and tolls?

Did you use your own vehicle for your moving trip? *

Yes

No

Additional travel expenses (airfare, train tickets, etc) for you and your household

Check here if the reimbursements are for the SPOUSE.

3 You can deduct the expenses of moving your household goods and personal effects, including expenses for hauling a trailer, packing, crating, in-transit storage, and insurance. You can't deduct expenses for moving furniture or other goods you bought on the way from your old home to your new home. You can include only the cost of storing and insuring your household goods and personal effects within any period of 30 consecutive days after the day these goods and effects are moved from your former home and before they are delivered to your new home.

You can't deduct the following items as moving expenses.

- Any part of the purchase price of your new home.
- Car tags.
- Driver's license.
- Expenses of buying or selling a home (including closing costs, mortgage fees, and points).
- Expenses of entering into or breaking a lease.
- Home improvements to help sell your home.
- Loss on the sale of your home.
- Losses from disposing of memberships in clubs.
- Mortgage penalties.
- Real estate taxes.
- Refitting of carpet and draperies.
- Return trips to your former residence.
- Security deposits (including any given up due to the move).
- Storage charges except those incurred in transit and for foreign moves.

E-3

to [Front Cover](#)

Educator Expenses



Federal section >Deductions >Adjustments>Educator Expenses

Don't rely on this table alone. Refer to [Publication 529](#), Miscellaneous Deductions, for more details.

Question	Answer
What is the maximum benefit?	\$300 (If the taxpayer and spouse are both eligible educators, they can deduct up to \$600, but neither can deduct more than their own expenses up to \$300).
Who can claim the expense?	Eligible educators — an eligible educator is a kindergarten through grade 12 teacher, instructor, counselor, principal, or aide who worked in a school for at least 900 hours during a school year.
What are qualifying expenses?	Qualifying expenses include ordinary and necessary expenses paid in connection with books, supplies, equipment (including computer equipment, software, and services), and other materials used in the classroom. Qualified expenses include amounts paid or incurred for personal protective equipment, disinfectant, and other supplies used for the prevention of the spread of coronavirus. Additionally, professional development expenses are allowed unless reimbursement is offered by the school but not accepted.
What are nonqualifying expenses?	Expenses for home schooling or nonathletic supplies for courses in health or physical education.
What other issues apply?	Taxpayer must reduce qualified expenses by <ul style="list-style-type: none"> • Excludable U.S series EE and I savings bond interest from Form 8815 • Nontaxable qualified tuition program earnings or distributions • Nontaxable distribution of earnings from a Coverdell education savings account • Any reimbursements received for expenses that weren't reported on the Form W-2



Professional development expenses include courses related to the curriculum in which the educator provides instruction.



The deduction amount is indexed for inflation and may change in future years.

DO NOT ENTER DATA IN TAXSLAYER USING THIS SCREEN

Self-Employed Health Insurance Deduction



Federal Section >Deductions>Adjustments>Self-Employment Health Insurance

Self Employed Health Insurance Deduction

CANCEL

CONTINUE

Belongs To:

Taxpayer

Spouse

Enter total payments made during the year for health insurance coverage established under your business for you, your spouse, or your dependents.

- Do NOT enter any amounts you have already entered as an expense on either Schedule C or Schedule F.
- Do not include payments for any month you were eligible to participate in a health plan subsidized by your employer or your spouse's employer

\$

1

Enter your net profit and any other earned income from the trade or business under which the insurance plan is established.

If the business is an S corporation, enter wages from S Corp *

\$

2

Use the TaxSlayer Schedule C entry screen (see page D-23) for this deduction. It will then flow to the correct place in TaxSlayer.

1 Enter total amount of premiums paid here for health insurance

2 Enter the net profit from Schedule C in the field below the insurance payment amounts (the adjustment amount cannot be greater than the net profit from the business). TaxSlayer will automatically subtract the adjustment for 1/2 of SE tax.



For most returns (just one Schedule C) enter the qualifying health insurance and LTC insurance premiums (limit based on age) on the Schedule C - Expenses screen, under health insurance in the software (see Tab D, Income, Schedule C - General Expenses). TaxSlayer will automatically take any excess to Schedule A.



Federal Section >Deductions>Adjustments>Self-Employment Health Insurance

Complete the remainder of this form if any of the following apply to you:

- You have more than one source of income subject to SE tax
- You are filing form 2555
- You are using amount paid for qualified long-term care insurance to figure your deduction.

Enter the amount of qualified long-term care premiums

\$

3

Enter the total of all net profits from: Schedule C, Schedule C-EZ, Schedule F, Schedule K-1 (Form 1065) and any other income allocable to the profitable businesses. Do not include any net losses.

\$

Enter the amount, if any, from Schedule 1 (Form 1040), Line 28, self employed attributed to SEP plan, the same trade or business in which the insurance plan is established.

\$

Enter your wages from an S corporation in which you are more than 2% shareholder and in which the insurance plan is established.

\$

Enter the amount from Form 2555 attributable to profits from business income with a plan established or wages from and S corporation.

\$

3 LTC premiums limited by age for 2022:

- Age 40 or under: \$ 450
- Age 41 to 50: \$ 850
- Age 51 to 60: \$ 1,690
- Age 61 to 70: \$ 4,510
- Age 71 and over: \$ 5,640



Calculations with Premium Tax Credit are Out of Scope with respect to the self-employed health insurance deduction.



For taxpayers who are itemizing deductions, test to see if claiming the health insurance on Schedule A yields a better result.

Health Saving Accounts (HSA)

Health Saving Accounts (HSA)



Publication 4885

Screening Sheet for Health Savings Accounts (HSA)

For TaxSlayer input, "See page E-7 for instructions "

Instructions: This Screening Sheet will help you identify HSA issues that are within the scope of the VITA/TCE program. Use the Determine HSA Eligibility section to determine if taxpayer is eligible for an HSA; use Part I for contributions/ deduction; use Part II for distributions. **References:** Publication 969, Form 8889 and Instructions

Qualifying to set up an HSA or make contributions to an HSA

TO BE AN ELIGIBLE INDIVIDUAL: An individual must meet **ALL** the following requirements:

- Be covered under a high deductible health plan (HDHP) on the first day of any month of the year.
- Have no other health coverage except for allowable "other health coverage." (Publication 969, "Other health coverage")
- Not be claimed as a dependent on someone else's tax return. (Publication 969, "Qualifying for an HSA")
- Not be covered by Medicare (but the individual can be HSA eligible for the months before being covered by Medicare)

NOTE: If the taxpayer is **not an eligible individual**, but contributions have been made to **their** HSA, the taxpayer should be referred to a professional tax preparer.

PART I – HSA Contributions and Deduction

STEP 1	If eligible, were contributions made to an HSA? (Does not include employer contributions.)	YES – Complete Form 8889, Part I, lines 1 and 2. Go to Step 2. NO – Go to Part II, below.
STEP 2	Was the taxpayer enrolled in the same HDHP coverage for the entire year? (Answer Yes, if last-month rule applies, and see Form 8889 Instructions) Caution: If line 2 is more than line 13, the taxpayer must withdraw the excess contribution to avoid an additional tax. If the excess is not timely withdrawn, refer the taxpayer to a professional tax preparer. (Refer to Form 8889 Instructions , line 13).	YES – Complete Form 8889, Part I, lines 3-13. FOR YES AND NO: Lines 4 and 10 are Out of Scope. NO – Refer to Form 8889 Instructions for additional information on completing line 3.

PART II – HSA Distributions

STEP 1	Did the taxpayer receive distributions from the HSA trustee (whether or not Form 1099-SA received)?	YES – Complete Form 8889 Part II, Line 14a, 14b, if applicable, and 14c. Go to Step 2. NO – STOP, do not complete Part II.
STEP 2	Did the taxpayer use all or part of the distribution to pay or get reimbursed for qualified medical expenses during the year that were incurred after the HSA was established and were for qualified persons?	YES – Enter the amount on line 15 and complete line 16. Go to Step 3. NO – Enter zero on line 15 and complete line 16. Go to Step 3.
STEP 3	If any part of the distribution is taxable, was the distribution made after the taxpayer died, became disabled or turned 65?	YES – Check box on line 17a and complete 17b. NO – Taxpayer will be subject to an additional 20% tax.

Health Saving Accounts (HSA) (continued)



Don't rely on this document alone. Refer to HSA references to provide assistance.

How will you know if the taxpayer has an HSA?

- The Interview/Intake & Quality Review Sheet has the Yes or Unsure HSA box checked.
- The taxpayer's (or spouse's) Form W-2 will contain code W in box 12 for employer contributions.
- The taxpayer (or spouse) has a Form 1099-SA with an X in the box showing distributions from an HSA.
- The taxpayer (or spouse) may receive Form 5498-SA for their HSA contributions. If taxpayers don't have this form they can provide the information regarding HSA contributions based on their records.



Contributions to an employee's **HSA** through a Section 125 (cafeteria) plan are treated as employer contributions and aren't deductible.

2022 Contribution Limits

- Family Plan: \$7,300
- Self only Plan: \$3,650
- Add \$1,000 if the owner is age 55 or over at end of year

Form 8889 *This is a TY21 screenshot.*
Health Savings Accounts

CANCEL **CONFIRM**

See more instructions for completing this section [here](#).

Form belongs to:
 Taxpayer **1**
 Spouse

Type of coverage under high deductible health plan *
If you are no longer covered under a plan, select your previous type of coverage.
-- Please Select -- **2**

HSA Contributions (Form 5498-SA)

HSA Contributions you made for 2021 (including contributions made from Jan. 1 - April 18th of 2022 that were made for 2021)
Do not include employer contributions, contributions made through a cafeteria plan (Form W-2 Box 12), or amounts that were rolled over into your HSA(s).

\$ **3**

Number of months during this tax year that you were an eligible individual
-- Please Select -- **4**

Amount you and your employer contributed to your Archer MSAs for 2021 (Form 8853 Lines 3 & 4)
If you and your spouse had family coverage under a high deductible health plan at any time during the tax year, also include any amount contributed to your spouse's Archer MSA.
\$ Out of scope

Adjustment to Box 12 Code W (Only required if the amount in box 12 of Form W-2 contains contributions for the previous or following tax year)
\$

Qualified HSA funding distributions from an IRA or Roth IRA
\$ Out of scope

1 Add a second Form 8889 if taxpayer and spouse have separate HSAs.

2 Select the HDHP coverage **the individual had**: Self-only or family. This determines the maximum HSA contribution limits.



Select family if had family coverage on Dec 1 or if married where either spouse had family coverage at any time in 2022. Otherwise select the coverage that was in effect the longest in 2022.

"Check here if you and your spouse have separate HSAs" **only** appears if family coverage is selected. **Only** check this box if **both** spouses had contributions to their own separate HSAs. If checked, adjustments to Form 8889 Lines 3 and 6 are **mandatory** (see **6** and **7** on page E-8).

3 Employee contributions are entered here. Contributions by relatives and friends are considered to be made by taxpayer. Don't include employer contributions **or contributions through a pre-tax cafeteria plan**. The account holder needs to tell you how much was put in the HSA, because the Form 5498-SA may not have been received prior to preparing the return.

4 Enter number of months you had an HSA, a high deductible policy and no other major medical policy (including Medicare) and could not be claimed as dependent. Enter "12" if "12 month rule" applies (you were eligible on December 1st **and will continue coverage for the full next year**).

Health Saving Accounts (HSA) (continued)

HSA Distributions

Total distributions received during 2020 from all HSAs.
(Usually shown in Box 1 of Form(s) 1099-SA)

\$ **1**

Distributions used for qualified medical expenses

* If you do not enter an amount here your entire distribution will be considered taxable.

\$ **2**

Distributions you received in 2020 that you rolled over into another HSA. Also include any excess contributions (and the earnings on those excess contributions) included above that were withdrawn by the due date of your return.

\$ **3**

Exceptions - The additional 20% tax does not apply to distributions made after the account beneficiary dies, becomes disabled, or turns age 65.

Check here if you meet any of the exceptions to the 20% tax. **4**

HSA Adjustments **5**

Limitation - Adjust amount of limitation from worksheet (entries here carry to Line 3 of 8889)

Note: This amount will adjust a calculated amount.

\$ **6** ← Adjustment for Line 3 of Form 8889

Adjust your share of high-deductible health plan. If you and your spouse had separate HSAs AND had family coverage under an HDHP, see [Page 4 of the Instructions](#) for the amount to enter.

Note: This amount will adjust a calculated amount.

\$ **7** ← Adjustment for Line 6 of Form 8889

If you were age 55 or older at the end of the tax year, married, AND you or your spouse had family coverage under an HDHP at any time during the year, enter your Additional Contribution Amount. (entries here carry to Line 7 of 8889)

Note: This amount will adjust a calculated amount.

\$ **8** ← Adjustment for Line 7 of Form 8889

1 Enter HSA distributions here. Ask the taxpayer for Form 1099-SA, with the HSA box checked. If not an HSA distribution, refer the taxpayer to a professional tax preparer.

2 Enter amount spent on qualifying expenses not reimbursed by insurance. See list below.

3 If Form 8889 Line 2 exceeds Line 13, there are excess contributions.



If the excess contributions and earnings are not withdrawn by the due date of the return, including extensions, then the return is out of scope.

4 If the taxpayer meets one of exceptions to the 20% additional tax, check this box. The exceptions are that the account beneficiary died, became disabled, or turned age 65.

5 If no adjustments to calculated amounts are needed, stop here.

6 Adjustment to Line 3 is required for:

- Married couples where each spouse had contributions to their own separate HSAs and they had family HDHP coverage at any time during the year. If they had 12-months of family coverage, then enter \$7,300 in the first adjustment box. Otherwise see [Instructions for Form 8889](#).
- Individual had a combination of self-only and family HDHP coverage during the year. See [Instructions for Form 8889](#).

7 If "Check here if you and your spouse have separate HSAs" was checked, then this entry for the Line 6 adjustment is mandatory. If they had family coverage for all 12-months, then the \$7300 limit can be split between the spouses however they'd like. Otherwise see [Instructions for Form 8889](#).

8 An entry is not needed in the age 55 or older box. This is a calculated amount.



The scenarios that require adjustments as indicated in **6** and **7** above are not frequently encountered, however they are complex. If the Counselor and Quality Reviewer are not both trained on the scenario encountered, then they should refer the taxpayer to a paid preparer.

Health Saving Accounts (HSA) (continued)

Qualifying Medical Expenses

Except for health insurance premiums, qualifying expenses include all medical and dental expenses deductions allowed on Schedule A. Additional items are considered “qualified medical expenses” and may be reimbursed by HSAs, Archer MSAs, Health FSAs, and HRAs. Specifically, the cost of menstrual care products is now reimbursable. These products are defined as tampons, pads, liners, cups, sponges or other similar products. In addition, over-the-counter products and medications are now reimbursable without a prescription. The purchase of personal protective equipment (PPE), such as masks, hand sanitizer and sanitizing wipes, for the primary purpose of preventing the spread of coronavirus are also eligible to be paid or reimbursed. The cost of home testing for COVID-19 is also an eligible medical expense.

Only these insurance premiums can be included:

- Long-term care insurance premiums subject to limits see Tab F, Deductions.
- Health care continuation coverage such as coverage under COBRA,
- Health care coverage while receiving unemployment compensation, and
- Medicare and other health care coverage if the taxpayer was 65 or older (other than premiums for a Medicare supplemental policy, often called Medigap coverage).

Alimony Requirements (Instruments Executed After 1984 and Before 2019)

Payments ARE defined as alimony if all of the following are true:	Payments aren't alimony if any of the following are true:
Payments are required by a divorce or separation instrument.	Payments aren't required by a divorce or separation instrument.
Payer and recipient spouse don't file a joint return with each other.	Payer and recipient spouse file a joint return with each other.
Payment is in cash or cash equivalents (including checks or money orders).	Payment is: <ul style="list-style-type: none"> • Not in cash, • A noncash property settlement, • Spouse's part of community income, or • To keep up the payer's property.
Payment isn't designated in the instrument as not alimony.	Payment is designated in the instrument as not alimony.
Spouses legally separated under a decree of divorce or separate maintenance aren't members of the same household.	Spouses legally separated under a decree of divorce or separate maintenance are members of the same household.
Payments aren't required after death of the recipient spouse.	Payments are required after death of the recipient spouse.
Payment isn't treated as child support.	Payment is treated as child support.
These payments are deductible by the payer and includible in income by the recipient.	These payments are neither deductible by the payer nor includible in income by the recipient.



Alimony paid pursuant to a divorce or separation instrument executed on or before December 31, 2018, is deductible. Divorce or separation agreements executed after Dec 31, 2018, or executed before 2019 but later modified if the modification expressly states the repeal of the deduction for alimony payments applies to the modification, are not deductible for the spouse who makes the payments and will not be included in income for the spouse that receives the payment.

IRA Deduction



Federal Section > Deductions > Adjustments > IRA deductions

IRA Deduction

CANCEL

For 2022, the maximum IRA deduction is \$6,000 (\$7,000 if age 50 or older).

Enter amount of IRA Contribution made by Taxpayer
(Generally this is from a Traditional IRA):
(This deduction may be limited. To see the deductible amount, go to the "Summary/Print" tab located on the left menu through this page.)
If you entered over \$6,000 (\$7,000 if age 50 or older), visit Form 5329, Part III to report any excess contribution amount |

\$ |

Enter amount of IRA Contribution made by Spouse
(Generally this is from a Traditional IRA):
(This deduction may be limited. To see the deductible amount, go to the "Summary/Print" tab located on the left menu through this page.)
If you entered over \$6,000 (\$7,000 if age 50 or older), visit Form 5329, Part III to report any excess contribution amount for the current year.

\$

Check here if contributions were made to a non-working spouse's IRA.

If checked above, select the non-working spouse

Taxpayer ▼

Taxpayer Retirement Plan

Taxpayer has a retirement plan. **1**

Taxpayer DOES NOT have a retirement plan.

Spouse Retirement Plan

Spouse has a retirement plan. **1**

Spouse DOES NOT have a retirement plan.



If the total of traditional and Roth IRA contributions exceed the lesser of total compensation or the allowable limit, the taxpayer must withdraw the excess plus earnings before the filing deadline. If not, a penalty will apply and the return will be Out of Scope.



If a taxpayer receives **Medicaid waiver** payments, then those amounts may increase the amount of non-deductible IRA contributions he/she can make but not above the \$6,000 **IRA limitation** amount (\$7,000 if you are 50 or older).

1

Check if the taxpayer's or spouse's Form W-2, Box 13 has Retirement plan checked.



Starting in 2020, the long-standing 70½ age limit for making contributions to traditional IRAs was eliminated. Contributions for the current tax year can be made until the filing deadline, generally April 15 of the year following the tax year. Your filing status has no effect on the amount of allowable contributions to your traditional IRA. However, if during the year either you or your spouse was covered by a retirement plan at work, your deduction may be reduced or eliminated, depending on your filing status and income. See [Publication 590-A, Contributions to Individual Retirement Arrangements](#), for details



Compensation for purposes of an IRA contribution includes wages, salaries, commissions, net profit from self-employment, taxable alimony and separate maintenance, certain taxable non-tuition fellowship and stipend payments and nontaxable combat pay.



Contributions to a Roth IRA can be made after age 70½. **Deductions cannot be taken for any Roth contributions**



Don't enter a Roth IRA contribution on this screen. Enter it in the Credits section. If eligible, the software will calculate a Retirement Savings Contributions Credit. Be sure to enter any applicable retirement plan distributions. See Tab G, Nonrefundable Credits for more information on this credit.

Deductible IRA contributions after age 70 1/2 may impact QCD amounts on a cumulative basis. See [NTTC IRA Deduction After Age 70½ and Reduction to Qualified Charitable Distribution](#).

Student Loan Interest Deduction at a Glance



Federal section >Deductions >Adjustments>Student Loan Interest Deduction



This table is only an overview of the rules. For details see [Publication 970, Tax Benefits for Education](#).

Feature	Description
Maximum benefit	You can reduce your income subject to tax by up to \$2,500.
Loan qualifications	Your student loan: Taxpayer must be legally liable for the loan. <ul style="list-style-type: none"> • must have been taken out solely to pay education expenses, and • can't be from a related person or made under a qualified employer plan.
Student qualifications	The student must be (or have been) : <ul style="list-style-type: none"> • you, your spouse, or a person who was your dependent when you took out the loan, or would've been your dependent except you were a dependent, or they had gross income over the exemption amount or filed MFJ. • enrolled at least half-time in a program leading to a degree, certificate or other recognized educational credential.
Time limit on deduction	You can deduct interest paid during the remaining period of your student loan.
Phaseout	The amount of your deduction depends on your modified adjusted gross income and filing status.

If student loan interest is paid by someone who isn't legally liable for it, the payment is treated as made by the person who's legally liable, and the person legally liable is allowed to take the adjustment. Student loan interest is generally reported to the taxpayer on Form 1098-E. For payments made after March 27, 2020, and before January 1, 2026, do not deduct as interest on a student loan any interest paid by your employer under an educational assistance program.



Taxpayer cannot claim the deduction if filing status is Married Filing Separately or if the taxpayer or spouse (if MFJ) is claimed as a dependent.

Note: Any interest paid with a Section 529 plan, distribution cannot also be taken as a student loan adjustment to income on Form 1040. For payments made after March 27, 2020 and before January 1, 2026, do not deduct as interest on a student loan any interest paid by by your employer under an educational assistance program. Employers can pay up to \$5250 per year towards educational expenses, including student loans

Student Loan Interest and Secure Act of 2019

The SECURE Act of 2019 allows a distribution from a Section 529 education savings account of up to \$10,000 total (not annually) to be applied to the principal or interest for any qualified student loan for the designated beneficiary or sibling of the designated beneficiary effective for distributions made after December 31, 2018.



A taxpayer should also receive a Form 1099-Q Payments From Qualified Education Programs for any distributions from a Section 529 plan. Action: If a taxpayer paid student loan interest whether or not s/he received a Form 1098-E and received a Form 1099-Q, ask if any Section 529 distribution was applied to student loan interest. If so, reduce the amount on the Form 1098-E accordingly when entering as a student loan interest deduction in the Adjustments section of TaxSlayer. Also make a note on the intake form.



Student Loan Forgiveness - See page D-66

Standard Deduction

This chart provides the standard deduction amounts for tax year 2022.

Standard Deduction Chart for Most People*

If the taxpayer's filing status is...	Your standard deduction is ...
Single or married filing separate return	\$12,950
Married filing joint return or qualifying surviving spouse	\$25,900
Head of household	\$19,400

*Don't use this chart if the taxpayer was born before January 2, 1958, or is blind, or if someone can claim the taxpayer as a dependent (or their spouse if married filing jointly). (See the chart on the following page.)

Persons Not Eligible for the Standard Deduction

Your standard deduction is zero and you should itemize any deductions you have if:

- Your filing status is married filing separately, and your spouse itemizes deductions on his or her return. It doesn't matter who files first.
- You are filing a tax return for a short tax year because of a change in your annual accounting period (Out of Scope)
- You are a nonresident or dual-status alien during the year. You are considered a dual-status alien if you were both a nonresident and resident alien during the year (Out of Scope).
- If you are a nonresident alien who is married to a U.S. citizen or resident alien at the end of the year, you can choose to be treated as a U.S. resident. (See [Publication 519](#), U.S. Tax Guide for Aliens.) If you make this choice, you can take the standard deduction. [See B-12.1](#).



If you can be claimed as a dependent on another taxpayer's return (such as your parents' return), your standard deduction may be limited.

Standard Deduction (continued)

Standard Deduction Chart for People Born Before January 2, 1958 or Who are Blind

Don't use this chart if someone can claim you (or your spouse if filing jointly) as a dependent. Use the second worksheet below.

Standard Deduction Chart for People Who Were Born Before January 2, 1958, or Were Blind		
<p>Don't use this chart if someone can claim you, or your spouse if filing jointly, as a dependent. Instead, use the worksheet above.</p> <p> <input type="checkbox"/> You were born before January 2, 1958 <input type="checkbox"/> You are blind <input type="checkbox"/> Spouse was born before January 2, 1958 <input type="checkbox"/> Spouse is blind </p> <p style="text-align: right;">Blind is defined in Tab R, Glossary and Index</p>		
Enter the total number of boxes checked		▶ <input style="width: 40px; height: 20px;" type="text"/>
IF your filing status is ...	AND the number in the box above is ...	THEN your standard deduction is ...
Single	1	\$14,700
	2	16,450
Married filing jointly	1	\$27,300
	2	28,700
	3	30,100
	4	31,500
Qualifying widow(er)	1	\$27,300
	2	28,700
Married filing separately**	1	\$14,350
	2	15,750
	3	17,150
	4	18,550
Head of household	1	\$21,150
	2	22,900

Standard Deduction Worksheet for Dependents

Use this worksheet only if someone else can claim you (or your spouse if filing jointly) as a dependent.

<p>1. Check if:</p> <p><input type="checkbox"/> You were born before January 2, 1958</p> <p><input type="checkbox"/> You are blind</p> <p><input type="checkbox"/> Spouse was born before January 2, 1958</p> <p><input type="checkbox"/> Spouse is blind</p>	}	Total number of boxes checked	1.	
<p>2. Is your earned income* more than \$750?</p> <p><input type="checkbox"/> Yes. Add \$400 to your earned income, Enter the total</p> <p><input type="checkbox"/> No. Enter \$1,150</p>	}	2.	
<p>3. Enter the amount shown below for your filing status.</p> <ul style="list-style-type: none"> • Single or married filing separately**— \$12,950 • Married filing jointly— \$25,900 • Head of household— \$19,400 	}	3.	
4. Standard deduction.				
<p>a. Enter the smaller of line 2 or line 3. If born after January 1, 1958, and not blind, stop here and enter this amount on Form 1040 or Form 1040-SR, line 12. Otherwise go to line 4b.</p>			4a.	
<p>b. If born before January 2, 1958, or blind, multiply the number on line 1 by \$1,400 (\$1,750 if single or head of household)</p>			4b.	
<p>c. Add lines 4a and 4b. Enter the total here and on Form 1040 or 1040-SR, line 12.</p>			4c.	
<p><small>* Earned income includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any taxable scholarship or fellowship grant. Generally, your earned income is the total of the amount(s) you reported on Form 1040, line 1z, and Sch 1 - line 3 business income or (loss); line 6 farm income or (loss); minus the amount, if any, on Schedule 1, lines 8r and 15.</small></p> <p><small>** Married Filing Separately - You can check the boxes for "Your spouse" if your filing status is married filing separately and your spouse had no income, isn't filing a return, and can't be claimed as a dependent on another person's return.</small></p>				

Interview Tips – Itemized Deductions

These interview tips will assist you in determining whether a taxpayer’s itemized deductions are more than their standard deduction amount. It may be more advantageous for a taxpayer to itemize their deductions if the amount is larger than the allowable standard deduction amount. **If tax return may possibly benefit from creating a Schedule A, consider completing the NTTC Itemized Deductions Worksheet.**

Step	Probe/Ask the taxpayer:	Action
1	<p>Do you have expenses in the following categories: medical and dental expenses, taxes you paid, home mortgage interest you paid, gifts to charity, gambling losses and expenses incurred in gambling activities (to the extent of gambling winnings) and work related expenses for disabled individuals that enables them to work.</p> <p>Note: Casualty and theft losses are beyond the scope of VITA/TCE.</p>	<p>If YES, go to Step 2.</p> <p>If NO, generally speaking, you should take the standard deduction if eligible. For further explanation see exceptions in Publication 502, Medical and Dental Expenses.</p>
2	<p>Were the medical and dental expenses paid by an employer under a pre-tax plan (not included in Box 1 of the taxpayer’s Form W-2) or were the expenses reimbursed by an insurance company?</p>	<p>If YES, you can’t deduct reimbursed expenses. Go to Step 4.</p> <p>If NO, you can claim these expenses. Go to Step 3.</p>
3	<p>Were the medical and dental expenses more than 7.5% of your adjusted gross income?</p> <p>Note: You can include medical and dental bills you paid for:</p> <ul style="list-style-type: none"> • Yourself and your spouse • All dependents you claim on your return • Your child whom you don’t claim as a dependent because of the rules for children of divorced or separated parents • Any person you could have claimed as a dependent on your return except that person received \$4,400 or more of gross income or filed a joint return • Any person you could have claimed as a dependent except that you, or your spouse if filing jointly, can be claimed as a dependent on someone else’s 2022 return 	<p>If YES, you can claim qualified expenses. Go to Step 4.</p> <p>If NO, you can’t deduct these expenses. Go to Step 4.</p>
4	<p>Were the following taxes you paid imposed on you: state and local general sales tax, state or local income tax, real or personal property taxes?</p> <p>Note: The total amount of these taxes is limited to \$10,000 (\$5,000 MFS) per return. Taxes deducted on Schedules C, E, F, or line 6 (foreign income taxes) of Schedule A are not subject to this limitation. Taxes on Schedules E and F are out of scope.</p>	<p>If YES, go to Step 5.</p> <p>If NO, you can’t claim this expense as a deduction because you weren’t obligated to pay the taxes. Go to Step 6.</p>
5	<p>Did you pay these taxes during this tax year?</p>	<p>If YES, you can claim these expenses and go to Step 6.</p> <p>If NO, you can’t deduct taxes for this year that were paid in another year. Go to Step 6.</p>
6	<p>Are you legally liable for a home mortgage loan?</p>	<p>If YES, go to Step 7.</p> <p>If NO, you can’t take an interest expense for a mortgage for which you aren’t legally liable. Go to Step 13.</p>
7	<p>Was the mortgage a secured debt on a main or second home?</p>	<p>If YES, go to Step 8.</p> <p>If NO, you can’t take an interest expense. Go to Step 13.</p>

Interview Tips – Itemized Deductions (continued)

Step	Probe/Ask the taxpayer:	Action
8	Did you pay the mortgage interest in this tax year?	If YES, go to Step 9. If NO, you can't take the mortgage interest deduction. Go to Step 13.
9	Did you take out the mortgage on or before October 13, 1987?	If YES, your mortgage interest is fully deductible. Go to Step 10. If NO, follow the flowchart, "Is My Home Mortgage Interest Fully Deductible" in Publication 936, Home Mortgage Interest Deduction, to determine what is deductible. Go to Step 13. See Note 4
10	Did you pay premiums in 2022 for qualified mortgage insurance for a home acquisition debt that was issued after 2006?	If YES, you can take a deduction for qualified mortgage insurance as home mortgage interest with AGI limitations only if the provision is extended for 2022. See Publication 4491-X . If NO, you can't take a deduction for qualified mortgage insurance as home mortgage interest. Go to Step 11.
11	Did you pay points to obtain a home mortgage (on a main home or second home or home improvement loan or to refinance your home)?	If YES, follow the "Are My Points Fully Deductible This Year" flowchart in Publication 936 and then go to Step 12. See Note 1. If NO, go to Step 12.
12	Did you have home equity interest that was used to buy, build, or improve your home?	If YES, your home equity interest is deductible. If NO, go to Step 13.
13	Did you make a cash contribution to a qualified organization?	If YES, you must have a written record from that particular organization, and then go to Step 14. If NO, go to Step 14.
14	Did you make a noncash donation to a qualified organization? Note: Generally the value of a donation is the lesser of your cost or fair market value.	If YES, advise the taxpayer that generally he or she must have a written receipt from that particular organization. Go to Step 15. See Note 2. If NO, Go to Step 15.
15	Is the total of all noncash donations \$5,000 or less?	If YES, see Note 3 for more details. If NO, this is beyond the scope of Tax-Aide .



1. If you refinanced in an earlier year, and weren't eligible to take all the points in that year, you can add in this year's portion of those prior year points.



2. For noncash donations less than \$250, you are not required to have a receipt where it is impractical to get one (for example if you leave property at a charity's unattended drop site).



3. For more details on charitable contributions, see [Publication 526](#), Charitable Contributions. To search for qualified organizations see [IRS.gov/TEOS](#).



4. A Homeowner Assistance Fund (HAF) payment is a qualified disaster relief payment and is not included in the homeowner's gross income. Eligible homeowners who received a Homeowner Assistance Fund (HAF) payment may use a safe harbor to calculate the homeowner's itemized deduction for qualified mortgage interest expenses and/or qualified real property tax expenses, as applicable. See [Revenue Procedure 2021-47](#) details.

Schedule A – Itemized Deductions



Federal Section > Deductions > Itemized Deductions > Medical and Dental Expenses

Itemized Deductions	
Use Standard or Itemized Deduction 1	BEGIN
Medical and Dental Expenses 2	BEGIN
Mortgage Interest and Expenses	BEGIN
Taxes You Paid 3	BEGIN
Gifts to Charity	BEGIN
Unreimbursed Employee Business Expense	BEGIN
Job-Related Travel Expenses Form 2106	BEGIN
Miscellaneous Deductions	BEGIN
Less Common Deductions	BEGIN

1 If MFS and spouse itemizes, taxpayer must also itemize. Standard deduction can't be used. It doesn't matter which spouse files first. Select Use Standard or Itemized Deduction then select the option Must itemize because spouse itemized.

2 Select to enter medical expenses. Do not include any medical insurance included in the Self-Employed Health Insurance Deduction.

3 Select to enter taxes not entered elsewhere in the software.



Personal protective equipment, such as masks, hand sanitizer and sanitizing wipes, for the primary purpose of preventing the spread of coronavirus are deductible medical expenses. The cost of home testing for COVID-19 is also an eligible medical expense.

Schedule A – Itemized Deductions (continued)

Schedule A Deductible and Nondeductible Medical Expenses			
You can include:		You can't include:	
<ul style="list-style-type: none"> • Bandages • Birth control pills prescribed by your doctor • Body scan • Braille books • Breast pump and supplies • Capital expenses for equipment or improvements to your home needed for medical care (see Worksheet A, Capital Expense Worksheet, in Pub. 502) • Diagnostic devices • Expenses of an organ donor • Eye surgery (to promote the correct function of the eye) • Fertility enhancement, certain procedures • Guide dogs or other animals aiding the blind, deaf, and disabled • Hospital services fees (lab work, therapy, nursing services, surgery, etc.) • Lead-based paint removal • Legal abortion • Legal operation to prevent having children such as a vasectomy or tubal ligation • Long-term care contracts, qualified • Meals and lodging provided by a hospital during medical treatment • Medical services fees (from doctors, dentists, surgeons, specialists, and other medical practitioners) • Medicare Part D premiums 	<ul style="list-style-type: none"> • Medical and hospital insurance premiums • Nursing services • Oxygen equipment and oxygen • Part of life-care fee paid to retirement home designated for medical care • Physical examination • Pregnancy test kit • Prescription medicines (prescribed by a doctor) and insulin • Psychiatric and psychological treatment • Social security tax, Medicare tax, FUTA, and state employment tax for worker providing medical care (see Wages for nursing services below) • Special items (artificial limbs, false teeth, eyeglasses, contact lenses, hearing aids, crutches, wheelchair, etc.) • Special education for mentally or physically disabled persons • Stop-smoking programs • Transportation for needed medical care • Treatment at a drug or alcohol center (includes meals and lodging provided by the center) • Wages for nursing services • Weight loss, certain expenses for obesity 	<ul style="list-style-type: none"> • Baby sitting and childcare • Bottled water • Contributions to Archer MSAs (see Pub. 969) • Diaper service • Expenses for your general health (even if following your doctor's advice) such as—Health club dues—Household help (even if recommended by a doctor)—Social activities, such as dancing or swimming lessons—Trip for general health improvement • Flexible spending account reimbursements for medical expenses (if contributions were on a pre-tax basis) • Funeral, burial, or cremation expenses • Health savings account payments for medical expenses • Operation, treatment, or medicine that is illegal under federal or state law • Life insurance or income protection policies, or policies providing payment for loss of life, limb, sight, etc. • Maternity clothes 	<ul style="list-style-type: none"> • Medical insurance included in a car insurance policy covering all persons injured in or by your car • Medicine you buy without a prescription • Nursing care for a healthy baby • Prescription drugs you brought in (or ordered shipped) from another country, in most cases • Nutritional supplements, vitamins, herbal supplements, "natural medicines," etc., unless recommended by a medical practitioner as a treatment for a specific medical condition diagnosed by a physician • Surgery for purely cosmetic reasons • Toothpaste, toiletries, cosmetics, etc. • Teeth whitening • Weight-loss expenses not for the treatment of the treatment of obesity or other disease



You can't include in medical expenses amounts you pay for controlled substances that aren't legal under federal law, even if such substances are legalized by state law.

Schedule A – Itemized Deductions (continued)

Schedule A - Medical Deductions

CANCEL

Taxpayers can deduct only the amount of unreimbursed medical and dental expenses that exceed 7.5% of their Adjusted Gross Income (AGI).

CONTINUE

Medical and dental insurance

\$| **1**

1 If taxpayer has medical insurance through the Marketplace, remember to adjust the total premium after the PTC is calculated.



Note: We automatically pull over the following

- Medicare premiums paid on your SSA-1099 (Social Security) and RRB-1099.
- Self employed health insurance you have already entered.
- Do not include medical/dental premiums deducted from your pay through a cafeteria (pre-taxed).

To enter multiple expenses of a single type, click on the small calculator icon beside the line. Enter the **first description, the amount, and Continue**. Enter the information for the next item. They will be totaled on the input line and carried to Schedule A.

Amount paid to doctors/dentists

\$

Prescriptions

\$

X-Rays, lab work, etc

\$

Nursing help (not for healthy baby or housework)

\$

Hospital care (including meals and lodging)

\$

Medical aids (hearing aids, crutches, wheelchairs, etc)

\$

Medical mileage driven (in miles)

2

2 Enter number of miles. Standard mileage rate for medical purposes is 18 cents per mile from January 1 through June 30 and 22 cents per mile from July 1 through December 31.

Other medical expenses

Lodging for the purpose of obtaining medical care away from home is limited to \$50 per person per night, up to \$100 per day. See Pub 502.

\$

Qualified long-term care premiums up to the amounts shown below can be included as medical expenses on Schedule A, or in calculating the self-employed health insurance deduction.

- Age 40 or under: \$450
- Age 41 to 50: \$850
- Age 51 to 60: \$1,690
- Age 61 to 70: \$4,510
- Age 71 and over: \$5,640

Add/Edit Qualified Long-Term Care Premiums

ADD PREMIUMS

TaxSlayer lists the maximum premiums you can enter based on the age of the insured.

The limit on premiums is for each person.

CANCEL

CONTINUE



Some senior residences (nursing homes) have an amount in the monthly cost which is a medical expense. Taxpayers can include in medical expenses the cost of medical care in a nursing home, home for the aged or similar institution. This includes the cost of meals and lodging if the principal reason for being there is to get medical care.



You can include parking fees and tolls even when you use the standard mileage rate.

Schedule A - Taxes You Paid



The itemized deduction for state and local taxes and sales and property taxes is limited to a combined total deduction of \$10,000 (\$5,000 if Married Filing Separately).

! State and Local Tax amounts are automatically pulled from W-2, 1099, W-2G, and Estimates.
PLEASE DO NOT include any of these amounts in any of the boxes below or your calculations will NOT be correct.

Taxes Paid

Additional State and Local Income Tax
 (DO NOT INCLUDE AMOUNTS FROM W-2, 1099, W-2G or Estimates.)

\$ **1**

State and Local Sales Tax Paid

ADD SALES TAX WORKSHEET **2**

Prior Year 4th Quarter State Estimates paid after 12/31/2018

\$

Real Estate Taxes (Non-Business Property)
 Real Estate Taxes entered here will overwrite any real estate taxes paid already entered. **3**

\$

Personal Property (ex: Car Registration)
 Enter in your Ad Valorem tax, exclude amount paid for actual car tags. **4**

\$

Other Taxes **5**

Description

Amount
 \$

Modified Adjusted Gross Income

Calculated Modified Adjusted Gross Income (MAGI)
 \$74400 TaxSlayer will populate this field.

Amount to Adjust the Calculated MAGI by Enter nontaxable income that should be added to MAGI for the state tax calculation. See page F-9.1 for worksheet or Jeff Bogart's Sales Tax Deduction Worksheet.

\$

1 Enter amount paid with last year's state return and any other state and local income tax payments not entered elsewhere. Mandatory contributions to state disability, paid family leave programs, and certain other state programs qualify as state income taxes and should be included in the additional state and local income tax box if not automatically carried there by TaxSlayer. Sometimes these amounts are reported on Form W-2, Box 14. See Instructions for Schedule A for details.

2 Click here to open the sales tax worksheet. See the next page for details.

3 If real estate taxes are only reported on Form 1098, enter them on the Mortgage Interest Reported on the 1098 screen.

 Otherwise, calculate the total real estate taxes and enter in the Real Estate Taxes box.

4 Enter vehicle license registration fee if based on value (ad valorem) under Personal Property taxes.

5 If taxpayers wish to deduct their foreign income taxes (instead of claiming a credit) enter in Other Taxes and describe as "Foreign Income."

If taxpayers purchased or sold a home in the tax year, they may not be able to deduct all Real Estate Taxes. See [Publication 17](#), "Real Estate Taxes" section, for more information.

Taxes you cannot deduct: utilities, fees/licenses (drivers, marriage, dog); assessments for improvements that increase property value; assessments for services to the property (sewer, trash collection, etc.).



The following items aren't deductible on Schedule A: Federal income and excise taxes, Social Security or Medicare taxes, federal unemployment (FUTA), railroad retirement taxes (RRTA), customs duties, federal gift taxes, per capita taxes, or foreign real property taxes.

Schedule A - Sales Tax Deduction

Sales Taxes Deduction

CANCEL

CONTINUE

i To calculate your sales tax deduction, complete the information below. If you would rather enter the deduction amount from your receipts, select the 'Override' button below.

1 **OVERRIDE**

ZIP Code *

Number Of days lived in ZIP Code. *

2

i Leave rates blank for the system to use default rates. Enter a value to override your percentage.

Local general sales tax percent

3

State general sales tax percent

3

! The calculation using the IRS tables do not take into account sales tax paid on large purchases such as a car or boat. Enter the sales tax amount paid on single purchases such as cars, trucks, RV's, and boats.

General sales taxes paid

4

*Click here to view the IRS sales tax deduction calculator.

5

1 If the taxpayer has a large amount of nontaxable income, calculate their sales tax deduction using the IRS [sales tax deduction calculator](#). See the link to the IRS [sales tax deduction calculator](#) at the bottom of the page. The calculator adds nontaxable income to AGI to give the taxpayer a larger sales tax deduction. Use the override button to enter the amount calculated.

2 If not using the override feature, enter the ZIP code and number of days for TaxSlayer to calculate the deduction.

State and Local Sales Tax Override

If you know the total amount of your state and local sales taxes (from receipts), you can enter the full amount instead of individual transactions.

Total Amount Paid



If using the override feature, leave all other fields on the Sales Tax Deduction screen blank.

3 Leave these blank if you want the software to use the default rates.

4 If not using the override feature, enter sales tax here for large items (such as a car) if the taxpayer purchased any during the year.

5 Link to the IRS [sales tax deduction calculator](#).

See page F-9.1 for worksheet or [Jeff Bogart's Sales Tax Deduction Worksheet](#) to use with the IRS calculator.

Sales Tax Deduction Income Worksheet

(for use with IRS Sales Tax Calculator)

Name: _____

Tax Year: _____

Family Size*: _____

Zip Code: _____

From IRS Calculator	Total Sales Tax:[‡] _____
Local Tax Rate (%): _____	State Tax Rate (%): _____

[‡]Enter in TaxSlayer at Override

Income Description	Source	Amount
ADD Adjusted Gross Income	Form 1040, Line 11	+
ADD Tax-exempt Interest	Form 1040, Line 2a	+
SUBTRACT Taxable IRA/Pension Distributions	Form 1040, Line 4b**	-
ADD Total IRA Distributions**	Form 1040, Line 4a	+
SUBTRACT Taxable Pension Distributions	Form 1040, Line 5b**	-
ADD Total Pension Distributions**	Form 1040, Line 5a	+
SUBTRACT Taxable Social Security Benefits	Form 1040, Line 6b	-
ADD Total Social Security Benefits	Form 1040, Line 6a	+
ADD Medicare Waiver Payments***	Form W-2 or 1099-MISC	+
ADD Nontaxable Combat Pay	Form W-2	+
ADD Workers Compensation Payments	Taxpayer	+
ADD Disability Insurance Payments	Taxpayer	+
ADD Veterans Benefits (VA not DFAS)	Taxpayer	+
ADD Public Assistance Payments	Taxpayer	+
ADD Insurance Proceeds (Life, Accident, etc.)	Taxpayer	+
ADD Cash Gifts and Inheritances	Taxpayer	+
ADD Residential Rental (less than 15 days)	Taxpayer	+
ADD Prior Year Nontaxable Tax Refunds	Prior Year Form 1040	+
ADD Supplemental Social Security Benefits	Taxpayer	+
ADD Any Other Nontaxable Income ****	Taxpayer	+
		+
		+
		+
Income for Sales Tax Calculator		=

* Family size refers to the number of dependents plus taxpayer, and spouse if you are filing a joint return

** Do not include rollovers

** Skip this and next entry if 1040 line in TaxSlayer is blank as there is no nontaxable distribution

*** If not included in AGI

**** See [Table B](#) in Pub 4012 for additional examples of non-taxable income.

Sales Tax on Large Item Purchases	Source	Tax
Motor Vehicle (including RVs, ATVs etc.)	Taxpayer	+
Watercraft or Aircraft	Taxpayer	+
Building Materials for home construction or remodel (if identified separately)	Taxpayer	+
House (if general sales tax applies)	Taxpayer	+
Total Sales Tax on Large Item Purchases		=

Schedule A - Itemized Deductions (continued)

Schedule A Interest

Home Mortgage Loan(s) used to Buy/Build/Improve Home

Mortgage Interest Reported on Form 1098 **1**

Mortgage Interest Not Reported on Form 1098

Points Not Reported on Form 1098

Private Mortgage Insurance (PMI) Deduction **2**

Home Mortgage Loan(s) used to Buy/Build/Improve Home

Did you use all of your home mortgage loan(s) to buy, build or improve your home? *

Yes

No

Mortgage Interest Reported on 1098

Add/Edit Interest Reported

3

Real Estate Taxes (Non-Business Property)

Real Estate Taxes (Non-Business Property)

\$| **4**

For mortgage acquisition debt secured after December 15, 2017, the amount of interest you can deduct is on no more than \$750,000 of debt used to buy, build, or substantially improve your principal home and a second home (\$375,000 in the case of married taxpayers filing separate tax returns) for tax years 2018 through 2025. If the taxpayer secured a mortgage for acquisition debt on or before December 15, 2017, the new tax law doesn't change the amount of the deductible mortgage interest. Deductible interest remains limited to mortgage interest on up to \$1 million (\$500,000 MFS).

Points from refinancing must be spread over the life of the mortgage unless used to remodel (see section in Publication 936, Home Mortgage Interest Deduction, labeled "Points"). Enter loan origination fee from closing statement as points not reported on Form 1098 if not included as points on Form 1098.

1 Select for mortgage interest reported on Form 1098. Enter amount from Form 1098, Box 1 (and Box 2, if applicable).

2 Private mortgage insurance premiums are not deductible for 2022 at the time this publication was printed. Congress may enact additional legislation. **Any changes will be reflected in Publication 4491-X, VITA/TCE Training Supplement, available in mid-January.**



The deduction for home equity debt is disallowed as a mortgage interest deduction unless the home equity debt was used to build, buy, or substantially improve the taxpayer's qualified residence.



A reverse mortgage is a loan where the lender pays you (in a lump sum, a monthly advance, a line of credit, or a combination of all three) while you continue to live in your home. With a reverse mortgage, you retain title to your home. Depending on the plan, your reverse mortgage becomes due with interest when you move, sell your home, reach the end of a preselected loan period, or die. Because reverse mortgages are considered loan advances and not income, the amount you receive isn't taxable. Any interest (including original issue discount) accrued on a reverse mortgage is considered interest on home equity debt and isn't deductible.

3 If there are multiple mortgages, make additional Schedule A Interest entries.

4 Enter real estate taxes on the 1098 screen if all real estate tax paid was reported on the Form 1098. Otherwise, enter on the Other Taxes Paid screen.

Schedule A - Itemized Deductions (continued)

Gifts to Charity

Cash Gifts to Charity	BEGIN
Non-Cash Gifts to Charity (up to \$500)	BEGIN
Non-Cash Donations (more than \$500)	BEGIN
Limitation on Charitable Contributions Deduction	BEGIN
Declaration of Appraiser	BEGIN
Donee Acknowledgement	BEGIN

CONTINUE



Enter amounts given by cash or check under Cash Gifts to Charity. See

[Publication 526](#) for definitions.

Enter the value of noncash items (including miles (14 cents per mile) driven in service to a charity) donated under Noncash Gifts to Charity. Be careful to list them separately.

If noncash contributions are greater than \$500, Form 8283, Noncash Charitable Contributions must be completed. **If over \$5,000 (\$500 for a motor vehicle, boat, or airplane), this form is Out of Scope.** Certain qualified contributions made for relief efforts in disaster areas are not subject to the AGI limitation. See [Publication 976](#), Disaster Relief.



Although you can't deduct the value of your services given to a qualified organization, you may be able to deduct some volunteer expenses you pay in giving services to a qualified organization. The amounts must be:

- Unreimbursed;
- Directly connected with the services;
- Expenses you had only because of the services you gave; and
- Not personal, living, or family expenses.

Charity Cash Contributions

To group all cash contributions as one single entry, select the "Override" button below.

OVERWRITE

Charity Name *

Description

Date of Donation *

MM DD YYYY

Amount Donated *

\$

CANCEL CONTINUE

These types of donations are not deductible: political; country club/fraternal lodge; chambers of commerce; raffle, bingo, or lottery tickets; tuition; value of time/services; gifts to lobby groups; civic leagues, social clubs; labor unions, homeowners association dues.

To check if an organization is eligible to receive tax-deductible charitable donations, go to: [irs.gov/charities-non-profits/tax-exempt-organization-search](https://www.irs.gov/charities-non-profits/tax-exempt-organization-search)

If the taxpayer's charitable contribution results in a **state or local tax credit** or other benefit of more than 15% of the contribution, only the amount of the contribution in excess of the credit/benefit may be claimed as a charitable contribution on their federal return. However, the amount of the state or local tax (SALT) credit can be claimed as a tax paid (so long as the total SALT is less than \$10,000). If the credit/benefit is less than 15%, the entire amount can be claimed as a charitable contribution. (Do not include the regular state income tax deduction for the contribution as a tax benefit for this 15% test.)

Schedule A - Miscellaneous Deductions



No miscellaneous itemized deductions will be allowed for job expenses and certain miscellaneous deductions subject to the 2% limitation. These expenses may be deductible on state returns.

Schedule A - Miscellaneous Deductions

CANCEL

Amortizable premium on taxable bonds

\$

Federal estate tax on income in respect to a decedent

\$

Gambling losses to the extent of gambling winnings (Do not re-enter losses entered in the W-2G income menu)

\$

1

Impairment-related work expenses

\$

Repayment under claim of right (if greater than \$3000)

If your repayment was less than \$3000, click Add/Edit below and enter it as an additional Miscellaneous Deduction.

\$

Unrecovered investment in pension

\$

2

1 Gambling losses and expenses incurred in gambling activities up to the amount of winnings are deducted here. You can't deduct gambling losses that are more than the taxpayer's winnings.

2 A retired taxpayer who contributed to the cost of an annuity or pension can exclude from income a part of each payment received as a tax-free return of the investment. If the retired taxpayer dies before the entire investment is recovered tax free, any unrecovered investment can be deducted on the retired taxpayer's final income tax return in the unrecovered investment pension box.



Use [Jeff Bogart's Annuity/Pension Exclusion Calculator](#) to determine the remaining amount of the unrecovered contributions that may be deducted.



Unrecovered Investment in pension = Total Employee Contribution less amount recovered using Simplified Method prior to death.



Nondeductible expenses: commuting; home repair; rent; loss from sale of home; personal legal expenses; lost/misplaced cash or property; fines/penalties; safe deposit box rental; tax return preparation; investment fees and expenses.

Qualified Business Income Deduction



If taxable income (before the QBI deduction) exceeds \$340,100 for married filing joint returns, \$170,050 for all other returns, the return is Out of Scope. See page 5 of the [NTTC Schedule C Guidelines](#) for additional information.

For tax years beginning after December 31, 2017, and before January 1, 2026, there is a deduction for “pass through” businesses. Sole proprietors are categorized as “pass through” businesses.

- A sole proprietor that reports a profit on Schedule C will be able to take up to 20% of qualified business (QBI) as a deduction on the tax return.
- The calculations on Schedule C and Schedule SE are not affected by the deduction.
- Taxable income is not reduced below zero by the 20% deduction.
- The 20% deduction is limited for higher income.
- The deduction will also be limited for specified service trades or businesses. Refer to [Form 1040 instructions](#) for more information.

For taxable income that does not exceed the applicable threshold amount, the QBI deduction is the lesser of:

- 20% of qualified business income (for example, it is the net profit reported on a Schedule C plus 20% of qualified real estate investment trust (REIT) section 199A dividends) or
- 20% of taxable income (equals adjusted gross income minus the applicable standard or itemized deduction) minus net capital gains and qualified dividends. See [Form 8995 instructions](#) for more details.

Qualified business income is reduced by the deductible part of the SE tax, the SE health insurance deduction and by contributions to qualified retirement plans. The deduction is claimed on Form 1040 and can be taken in addition to the standard deduction or itemized deduction.

The 20% deductions for sole proprietors and qualified REIT Section 199A dividends are in scope; however, taxpayers with a qualified business net loss carryforward from a prior year or publicly traded partnership are Out of Scope.

See [Publication 535](#), Business Expenses, for additional information.

TaxSlayer will compute the allowable QBI deduction based on the income and expenses entered into the return.

Nonrefundable Credits



Federal Section>Deductions>Credits Menu

Credits		
Foreign Tax Credit Form 1116		1 <input type="button" value="BEGIN"/>
Child Care Credit Form 2441		2 <input type="button" value="BEGIN"/>
Education Credits Form 1098-T		3 <input type="button" value="BEGIN"/>
Retirement Savings Credit Form 8880		4 <input type="button" value="BEGIN"/>
Residential Energy Credit Form 5695		5 <input type="button" value="BEGIN"/>
Adoption Credit Form 8839	<input type="text" value="OOS"/>	<input type="button" value="BEGIN"/>
DC First-Time Homebuyer Credit Form 8859	<input type="text" value="OOS"/>	<input type="button" value="BEGIN"/>
Mortgage Interest Credit Form 8396	<input type="text" value="OOS"/>	<input type="button" value="BEGIN"/>
Claiming Refundable Credits after Disallowance Form 8862		<input type="button" value="BEGIN"/>
EIC Check-list		6 <input type="button" value="BEGIN"/>
Credit for the Elderly or Disabled Schedule R		7 <input type="button" value="BEGIN"/>
Alternative Motor Vehicle Credit (Hybrid Cars) Form 8910	<input type="text" value="OOS"/>	<input type="button" value="BEGIN"/>
Qualified Electric Motor Vehicle Credit Form 8936	<input type="text" value="OOS"/>	<input type="button" value="BEGIN"/>
Small Employer Health Insurance Premiums Form 8941	<input type="text" value="OOS"/>	<input type="button" value="BEGIN"/>
Credit for Federal Tax Paid on Fuels Form 4136	<input type="text" value="OOS"/>	<input type="button" value="BEGIN"/>
Credit for Increasing Research Activities from Pass-through Entities Form 6765	<input type="text" value="OOS"/>	<input type="button" value="BEGIN"/>
Investment Credit Form 3468	<input type="text" value="OOS"/>	<input type="button" value="BEGIN"/>

- 1** Select for Form 1116, Foreign Tax Credit.
- 2** Select for Form 2441, Child and Dependent Care Expenses. See Child and Dependent Care Credit Expenses/Screening Sheet later in this tab.
- 3** Select for Form 8863 Education Credits. See Tab J, Education Benefits.
- 4** Select for Form 8880, Credit for Qualified Retirement Savings Contributions. Complete this screen if taxpayer (or spouse) made any contributions to a qualified retirement plan.
- 5** Select for Form 5695, Residential Energy Credit. See Tab EXT, Legislative Extenders for more information.
- 6** EIC checklist is not required for VITA/TCE.
- 7** If taxpayer qualifies for the credit for the elderly or the disabled, open Schedule R. Refer to the Credit for the Elderly or the Disabled - Screening Sheet later in this tab.



Nonrefundable credits can't exceed the taxpayer's federal income tax.

Form 8863



Federal Section>Deductions>Credits Menu>Education Credits; or Keyword "8863". For complete education credit information refer to [Tab J, Education Benefits](#)

Child Tax Credit



Make sure the taxpayer's credit hasn't been disallowed previously. If previously disallowed, see [Form 8862, Information To Claim Certain Credits After Disallowance, in Tab I, Earned Income Credit](#).

This is a credit intended to reduce tax. This part of the credit isn't refundable. The credit is up to \$2,000 per qualifying child and calculates automatically.

Qualifying child:

1. Under age 17 at the end of the tax year.
2. A U.S. citizen or U.S. national* or resident alien of the United States. See Tab L, Resident/NR Alien.
3. Child must be claimed as your dependent.**
4. Your:
 - a. son or daughter, adopted child, stepchild, eligible foster child, or a descendant of any of them
 - b. brother, sister, half brother, half sister, stepbrother, stepsister, or a descendant of any of them (for example, your niece or nephew)
5. Didn't provide over half of his or her own support.
6. Lived with the taxpayer for more than half of the tax year. (See Exceptions to Time Lived with You below)
7. Must have a Social Security number that is valid for employment issued before the due date of the return, including extensions.

* A national is an individual who, although not a U.S. citizen, owes his or her allegiance to the United States. U.S. nationals include American Samoans and Northern Mariana Islanders who chose to become U.S. nationals instead of U.S. citizens.

**Refer to the tables in Tab C, Dependents, for the rules governing who may be claimed as a dependent.



If the taxpayer is able to claim the dependent under the rules for divorced and separated parents, he or she is the only parent entitled to claim the child tax credit or additional child tax credit.

Schedule 8812 (Form 1040), Credits for Qualifying Children and Other Dependents, is intended to be filed by all taxpayers claiming the child tax credit, the additional child tax credit, or the credit for other dependents. See Tab C, Dependents, for additional information (including definitions and special rules relating to an adopted child, foster child, or qualifying child of more than one person).

Exception to Time Lived with You

A child is considered to have lived with you for all of the current tax year if the child was born or died in 2022 and your home was this child's home for more than half the time he or she was alive.

Temporary absences for special circumstances, such as for school, vacation, medical care, military service, or detention in a juvenile facility, count as time lived at home.

Kidnapped Child

A kidnapped child is considered to have lived with you for all of the current tax year if:

- In the year the kidnapping occurred, the kidnapped child is presumed by law enforcement to have been taken by someone who isn't a family member, and
- The kidnapped child lived with the taxpayer for more than half of the portion of the year prior to the kidnapping.

Children of Divorced or Separated Parents

A child will be treated as being the qualifying child of his or her noncustodial parent if all of the following apply:

- The parents were divorced or legally separated or lived apart at all times during the last 6 months of the current tax year.
- The child received over half of his or her support for the current tax year from the parents
- The child was in the custody of one or both of the parents for more than half of the current tax year
- The custodial parent signs Form 8332, Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent, or similar statement that he or she won't claim the child as a dependent in the current tax year and the noncustodial parent includes a copy of the form or statement with his or her return. If the divorce decree or separation agreement went into effect after 1984 and before 2009, the noncustodial parent may be able to attach certain pages of the decree or agreement instead of Form 8332. For pre-1985 divorces, "See the [Instructions for Form 1040](#)".

Note: Tax-Aide does not attach copies of documents to the tax return

Exception to Citizen Test

If you are a U.S. citizen or U.S. national and your adopted child lived with you all year as a member of your household, that child meets the citizen test.

Additional Child Tax Credit (ACTC) – General Eligibility

The child tax credit is generally a nonrefundable credit; however, certain taxpayers may be entitled to a refundable additional child tax credit:

- Taxpayers with more than \$2,500 of taxable earned income may be eligible for the additional child tax credit if they have at least one qualifying child.
- Taxpayers with three or more children may also be eligible for additional child tax credit regardless of their income.
- Limited to \$1,500 per qualifying child.



The IRS cannot issue refunds before mid-February for returns that claim the earned income credit (EIC) or the ACTC.



Taxpayers may not file an amended return to retroactively claim the additional child tax credit for a qualifying child if a valid SSN for the child is issued after the due date of the tax return.



(International Certification only) If you claim the foreign earned income exclusion, the housing exclusion, or the housing deduction on Form 2555, you can't claim the additional child tax credit.



*See [Disallowance of Certain Credits](#) in Tab I, *Earned Income Credit*, if the taxpayer received a letter saying they had to complete Form 8862.*

Table 1: Does Your Qualifying Child Qualify You for the Child Tax Credit or Credit for Other Dependents?

Remember to apply the steps for each dependent. To claim the child tax credit and/or the credit for other dependents, you can't be a dependent of another taxpayer.

Step	Probe/Ask the taxpayer:	Action
1	Is this person your qualifying child and dependent? See Tab C, Dependents, Table 1: All Dependents	If YES, go to Step 2. If NO, you can't claim the child tax credit for this person. This person may qualify for the credit for other dependents, go to Table 2 .
2	Did the child have an SSN, ITIN, or adoption taxpayer identification number (ATIN) issued on or before the due date of your return (including extensions)? (Answer "Yes" if you are applying for an ITIN or ATIN for the child on or before the due date of your return (including extensions).)	If YES, go to Step 3. If NO, you can't claim the child tax credit or the credit for other dependents for this child.
3	Was the child a U.S. citizen, U.S. national, or U.S. resident alien? (See Pub. 519 , U.S. Tax Guide for Aliens, for the definition of a U.S. national or U.S. resident alien. If the child was adopted, see Exception to citizen test, below.)	If YES, go to Step 4. If NO, you can't claim the child tax credit or the credit for other dependents for this child.
4	Was the child under age 17 at the end of 2022?	If YES, go to Step 5. If NO, you can claim the credit for other dependents for this child.
5	Does this child have a Social Security Number valid for employment issued before the due date of the return (including extensions)?	If YES, you can claim the child tax credit for this person. Use Schedule 8812 to calculate the credit. If NO, you can claim the credit for other dependents for this child.

Modified Adjusted Gross Income Limits

- Married filing jointly - \$400,000
- All other filing statuses - \$200,000

Children of Divorced or Separated Parents

If the noncustodial parent can claim the child as a dependent, the noncustodial parent can also claim the child as a qualifying child for the child tax credit, the credit for other dependents, or the additional child tax credit.

Exception to Citizen Test

If you are a U.S. citizen or U.S. national and your adopted child lived with you all year as a member of your household, that child meets the citizen test.

Credit for Other Dependents

There is a \$500 credit for other dependents who do not qualify for the child tax credit. The dependent must be a U.S. citizen, U.S. national, or resident of the U.S. The dependent must have a valid identification number (ATIN, ITIN, or SSN).

The \$500 nonrefundable credit is available for dependents who don't qualify for the child tax credit, such as children who are age 17 and above, dependents with other relationships (such as elderly parents), or children who do not have a valid SSN. Taxpayers cannot claim the credit for themselves (or a spouse if Married Filing Jointly).



Dependents who are not U.S. citizens or U.S. nationals, but are residents of Canada or Mexico do not qualify for either the Child Tax Credit or the Credit for Other Dependents.



If previously disallowed, see [Form 8862, Information To Claim Certain Credits After Disallowance](#), in Tab I, Earned Income Credit.

Table 2: Does Your Qualifying Relative Qualify You for the Credit for Other Dependents?

Step	Probe/Ask the taxpayer:	Action
1	Is this person your qualifying relative and dependent? See Table 2: Qualifying Relatives in Tab C	If YES, go to Step 2. If NO, you can't claim the credit for other dependents for this person.
2	Did your qualifying relative have a SSN, ITIN, or ATIN issued on or before the due date of your 2022 return (including extensions)? (Answer "Yes" if you are applying for an ITIN or ATIN for the qualifying relative on or before the return due date (including extensions).)	If YES, go to Step 3. If NO, you can't claim the credit for other dependents for this person.
3	Was your qualifying relative a U.S. citizen, U.S. national, or U.S. resident alien?	If YES, you can claim the credit for other dependents for this person. If NO, stop. You can't claim the credit for other dependents for this person.

Form 1116 – Foreign Tax Credit



Federal Section>Deductions>Credits Menu>Foreign Tax Credit; or Keyword “1116”

Form 1116 - Foreign Tax Credit

In order to claim a credit for any foreign taxes paid without filing Form 1116, you must answer Yes to all of the following questions:

- Is all of your gross foreign source income Passive Category Income such as interest and dividends?
- Was all of that interest and dividend income reported to you on Form 1099-INT, Form 1099-DIV, or Schedule K-1?
- If you had dividend income from shares of stock, did you hold those shares for at least 16 days?
- Is the total of your foreign taxes less than or equal to **\$300**
- Were all of your taxes:
 - A. Legally owed and not eligible for a refund; AND
 - B. Paid to countries that are recognized by the United States; AND
 - C. Paid to countries that do not support terrorism?

Foreign tax credit not over **\$300**

Note: Only enter an amount if you answered Yes to all the questions above.

1

If you are needing to file Form 1116 because you are not making the election above, complete Form 1116 Foreign Tax Credit.

GO TO FORM 1116

If total foreign taxes exceed \$300 (\$600 if filing joint) Form 1116 is required. Using Form 1116 requires International Certification. Reporting less than actual foreign tax withheld to avoid using Form 1116 is not allowed.

1 ONLY the Simplified Limitation Election for the foreign tax credit is in scope for Advanced certification. To be eligible for this election, qualified foreign taxes must be \$300 (\$600 if MFJ) or less, all foreign source income is passive category (such as interest and dividends) and taxpayer meets the other requirements as explained in Instructions for Form 1116. Do not enter amounts from Forms 1099-INT, Box 6, or 1099-DIV, Box 7. The software will include these in the foreign tax credit calculation. Foreign taxes from Forms K-1 should be entered here.

Both the tax return preparer and quality reviewer must have International certification to prepare Form 1116.



If the taxpayer has a carryback or a carryforward of unused foreign tax, refer taxpayer to a professional tax preparer.



Foreign income tax is also eligible to be claimed on Schedule A as an itemized deduction. While that is an option, foreign tax claimed as a credit is generally more advantageous for taxpayers.

Form 1116 – Foreign Tax Credit (continued)

Foreign tax credit

Section 951A income	1	BEGIN
Foreign branch income	1	BEGIN
Passive income		BEGIN 2
General limited income		BEGIN 2
Section 901(j) income	1	BEGIN
Income resourced by treaty	1	BEGIN
Lump-sum distributions	1	BEGIN

- 1 Out of Scope
- 2 Passive and General limited income are in scope with International Certification only. Select the appropriate category. If taxpayer has income in more than one category or from more than one country, another form can be added later.

General limited income (now called general category income) includes wages and self-employment income.

Passive income

Country of residence *

- Please Select - 3

Are you reporting income that passed through a mutual fund or other regulated investment company (RIC) on a country-by-country basis?

Do you have passive income that is treated as general category income because it is highly taxed?

Carryback or Carryover \$

Reduction in Foreign Taxes \$

Adjustments \$

Reduction of credit for international boycott operations \$

Type of Income

Credit is claimed for taxes paid or accrued 4

Paid

Accrued

- 3 Select country of residence

- 4 Indicate whether the foreign tax was actually paid during the tax year (paid) or if the tax was billed in one year but paid in another (accrued). A taxpayer using the cash basis can choose to use either the cash or accrual method to determine the foreign tax credit. However, if the accrual method is chosen, the taxpayer must continue to use the accrual method for the foreign tax credit on all future returns.

Form 1116 – Foreign Tax Credit (continued)

Foreign Country or U.S. possession
 1

Qualified Dividends/Capital Gains Taxed at 0% from Country

Qualified Dividends/Capital Gains Taxed at 15% from Country

Qualified Dividends/Capital Gains Taxed at 20% from Country

Gross income from sources within the country of the specified type (Do not include income excluded by Form 2555,
 Foreign Earned Income)
 2

Expenses Directly Allocable to Income

Other Deductions

1 Select the country that imposed the tax.

2 Enter the gross income (not the tax) of this category type where indicated. Enter income from this category type only, not total income. Do not enter any income excluded by Form 2555.

Gross income from sources within the country of the specified type (Including any income excluded by Form 2555,
 Foreign Earned Income)
 3

Home mortgage interest
 4

Other interest expense

Losses from foreign sources

Date paid or accrued *
 5

Foreign taxes paid or accrued in foreign currency
 Tax Withheld on Dividends (in Foreign Currency)

Tax Withheld on Rents/Royalties (in Foreign Currency)

Tax Withheld on Interest (in Foreign Currency)

Other Foreign Taxes (in Foreign Currency)

Foreign taxes paid or accrued in U.S. dollars
 Dividends **7**

Rents and royalties

Interest

Other taxes **8**

3 Enter the gross income of this category type where indicated. Enter income from this category type only, not total income. Include any income excluded by Form 2555, but only if that income is of the category selected (passive or general income).

4 If your gross foreign source income (including income excluded on Form 2555) does not exceed \$5,000, you can allocate all your interest expense to U.S. source income. Otherwise, deductible home mortgage interest (including points and qualified mortgage insurance premiums) is apportioned using a gross income method. See [Instructions for Form 1116](#).

5 Enter the date the tax was paid or accrued.

6 Select the itemized amounts boxes to enter taxes paid in foreign currency in the appropriate category.

7 Generally, you must enter the amount of foreign taxes, in both the foreign currency denomination(s) and as converted into U.S. dollars, that relate to the category of income checked (Passive or General limited income).

8 Enter the taxes paid (in U.S. dollars) in the appropriate category.

Child and Dependent Care Credit Expenses

To determine if a taxpayer qualifies for the Credit for Child and Dependent Care Expenses, ask the taxpayer for information from the screening sheet on the next page.

Who is a qualifying person?

- A qualifying child who was under the age of 13 when the expenses were incurred and who can be claimed as a dependent, see the first caution below.
- Any person who was incapable of self-care* whom the taxpayer can claim as a dependent or whom the taxpayer could have claimed as a dependent except that the person had gross income of more than \$4,400 or filed a joint return or that the taxpayer or spouse, if married filing jointly, could be claimed as a dependent on someone else's 2022 return.
- A spouse who was physically or mentally incapable of self-care*.

*Incapable of self-care - persons who can't dress, clean, or feed themselves. Also, persons who must have constant attention to prevent them from injuring themselves or others.

- The qualifying person must live with the taxpayer more than 1/2 the year.

See [Publication 503](#), Child and Dependent Care Expenses, for special rules regarding divorced or separated parents or parents who live apart.

Qualified work-related expenses

- Expenses must be paid for the care of the qualifying person to allow the taxpayer and spouse, if married, to work or look for work.
- The care includes the costs of services for the qualifying person's well-being and protection.
- Expenses to attend kindergarten or a higher grade aren't an expense for care.
- Expenses for summer day-camp are qualifying, but those for overnight camp aren't.
- **Expenses for before-school care and after-school care qualify.**

Refer to [Tab C](#), Dependents, for the rules governing who may be claimed as a dependent.



Only the custodial parent may claim the child and dependent care credit even if the child is being claimed as a dependent by the noncustodial parent under the rules for divorced or separated parents.



*If Dependent Care Benefits are listed in Box 10 of a Form W-2, Wage and Tax Statement, then the taxpayer **MUST** complete Form 2441, Child and Dependent Care Expenses. If Form 2441 isn't completed, the Box 10 amount is added as taxable wages.*



If the qualifying child turned 13 during the tax year, the qualifying expenses include amounts incurred for the child while under age 13 when the care was provided.



Dependent care benefits can include amounts paid for items other than the care of your child (such as food and schooling) only if the items are incidental to the care of the child and can't be separated from the total cost.

Credit for Child & Dependent Care Expenses – Screening Sheet

Step	Probe/Ask the taxpayer:	Action
1	Was the care for one or more qualifying persons? See prior page for definition.	YES – Go to Step 2 NO – You CAN'T claim the child and dependent care credit ²
2	Did you (and your spouse if applicable) have earned income ¹ during the year? Refer to the Earned Income Table in Tab I, Earned Income Credit.	YES – Go to Step 3 NO – You CAN'T claim the child and dependent care credit ²
3	Did you pay the expenses to allow you to work or look for work? See prior page for qualifying expenses.	YES – Go to Step 4 NO – You CAN'T claim the child and dependent care credit ²
4	Were your payments made to someone you or your spouse could claim as a dependent?	YES – You CAN'T claim the child and dependent care credit ² NO – Go to Step 5
5	Were your payments made to your spouse or to the parent of your child who is your qualifying person? Answer NO if your qualifying child is a disabled person over age 13.	YES – You CAN'T claim the child and dependent care credit ² NO – Go to Step 6
6	Were your payments made to your child who was under the age of 19 at the end of the year?	YES – You CAN'T claim the child and dependent care credit ² NO – Go to Step 7
7	Are you single?	YES – Go to Step 10 NO – Go to Step 8
8	Are you filing a joint return?	YES – Go to Step 10 NO – Go to Step 9
9	Do you meet the requirements to be considered unmarried? ⁴	YES – Go to Step 10 NO – You CAN'T claim the child and dependent care credit ²
10	Do you know the care provider's name, address, and identifying number? Or did you make a reasonable effort to get this information? (See Due Diligence in Publication 503 .)	YES – Go to Step 11 NO – You CAN'T claim the child and dependent care credit ²
11	Did you have only one qualifying person and exclude or deduct at least \$3,000 of dependent care benefits? ³	YES – You CAN'T claim the child and dependent care credit ² NO – You CAN claim the child and dependent care credit. Fill out Form 2441

Footnotes

¹ Your spouse is treated as having earned income for any month that he or she is a full-time student, or physically or mentally not able to care for himself or herself. (Your spouse also must live with you for more than half the year.) If the taxpayer's spouse died during the year and he/she files a return as a surviving spouse, the taxpayer may, but isn't required to, take into account the earned income of the spouse who died during the year.

² If you had expenses that met the requirements for 2021, except that you didn't pay them until 2022, you may be able to claim those expenses in 2022.

³ If two or more, the amount you can exclude or deduct is limited to a total of \$6,000.

⁴ **Requirements to be considered unmarried:**

- 1) You file a return apart from your spouse
- 2) Your home is the home of the qualifying person more than half the year
- 3) You paid more than half the cost of keeping up your home for the year, and
- 4) Your spouse doesn't live in your home for the last 6 months of the year.

Form 2441 – Credit for Child and Dependent Care Expenses



Federal Section>Deductions>Credits Menu>Child Care Credit; or Keyword “2441”

F2441 - Child Care Credit - Page 1

i The 2441 covers expenses paid for child care. The amount paid to the provider(s) of the child care must equal the total expenses of the dependents and any qualified person not listed on the return as a dependent. If the totals do not balance out to a difference of \$0, then there is a risk of rejection of the return.

Total Expenses	-	\$0.00
Total Amount Paid To Providers	-	\$0.00
Difference	-	\$0.00

Step 1 - Child Care Providers

Enter the required information about the child care provider you paid to care for your dependents and qualified persons. Once you have entered providers, continue to Step 2 - Dependents:

Provider	ID Number	Amount
<input type="radio"/> Add a Child Care Provider		

Step 2 - Dependents

Step 3 - Qualifying Persons

CANCEL **CONTINUE TO PAGE 2**

- 1 Add a Child Care Provider.
- 2 Next, enter the total amount of qualified expenses paid for each dependent. Select **Edit** next to the appropriate dependent. Remember, it's possible for one qualifying person to have 0 expenses and another qualifying person have expenses exceeding \$3,000. The \$6,000 limit applies.



The tax return can't be filed electronically without a valid Employer Identification Number or Social Security Number for the child care provider.



Only check the “qualifying person had no expenses” box if the person is both a qualifying person for the credit and had no expenses.

Form 2441 – Credit for Child and Dependent Care Expenses (continued)

F2441 - Child Care Credit - Page 2

CANCEL

CONTINUE

What is this page for?

The Credit for Dependent Care Expenses is for individuals who paid for child care so that they could work. For this credit to calculate, the Taxpayer and the Spouse, if applicable, must each have earned income. There are exceptions to the rule for disabled or full-time students who were unable to work. Complete the "Addition to Income" section below for the appropriate non-working spouse for the purpose of calculating this credit only.

*NOTE: Any amounts entered here are **only** used for the purposes of figuring this credit. It will not be added to your total income on your tax return.

Additions to Income for Taxpayer for this credit

NOTE: If the taxpayer was a full-time student or disabled, enter any additional income.

Figuring the amount to enter:

Step 1: Figure out how many months you were a student (or disabled) and did not work. Do not include any month in which both you and your spouse (if applicable) were both students.

Step 2: If you have just one qualifying child that you paid expenses for, multiply the number of months you figured in Step 1 by \$250. If you have more than one qualifying child, multiply the number of months by \$500. The result is what you should report as Additional Income for Taxpayer.

Additional Income for Taxpayer for purposes of this credit

\$

3

3 Form 2441 Page 2:

- If the taxpayer or spouse is a full-time student or disabled, enter \$250 per month (\$500 per month if more than one qualifying person was cared for during the year).
- If the person also worked during the month, use the higher of \$250 (or \$500) or his or her actual earned income for that month.

Form 2441 – Credit for Child and Dependent Care Expenses (continued)

Additions to Income for Spouse for this credit

NOTE: If the spouse was a full-time student or disabled, enter any additional income.

Figuring the amount to enter:

Step 1: Figure out how many months your spouse was a student (or disabled) and did not work. Be sure to include any month in which both you and your spouse were students.

Step 2: If you have just one qualifying child that you paid expenses for, multiply the number of months you figured in Step 1 by \$250. If you have more than one qualifying child, multiply the number of months by \$500. The result is what you should report as Additional Income for Spouse.

Additional Income for Spouse for purposes of this credit

\$

1

Benefits (Do not enter an amount from your W-2)

Employer-paid Dependent Care Benefits

\$

Only enter dependent care benefits not reported on a form W-2

Forfeited Employer-paid Benefits

\$

Carryover Employer-paid Benefits

\$

Benefits Received from Sole Proprietorship or Partnership

\$

Did you pay any expenses for 2019 during 2020

Yes

No

Generally, married persons must file a joint return to claim the Child Care Credit. If your filing status is Married Filing Separately and all of the following apply, you are considered unmarried for purposes of claiming the credit on Form 2441:

- You lived apart from your spouse during the last 6 months of 2020.
- Your home was the qualifying person's main home for more than half of 2020.
- You paid for more than half of the cost of keeping up that home for 2020.

Are you considered unmarried for the purposes of this credit?

Yes

No

2

1

If the taxpayer is a surviving spouse and did not remarry, add \$3,000 (\$6,000 if there is more than one qualifying child).

2

Select Yes if the taxpayer is MFS but can be considered unmarried for the purposes of claiming the credit.



Only enter dependent care benefits not reported on a Form W-2.



Foreign earned income and the foreign housing exclusion are subtracted from wages when figuring the credit. Subtract any amount earned while incarcerated or on work release.



Both spouses must have earned income in order to claim the credit. Complete the additions to income for taxpayer if the taxpayer or spouse was either a full-time student or disabled. If the taxpayer has a filing status of surviving spouse, you may, but aren't required to, take into account the earned income of your spouse who died during the year.

Retirement Savings Contributions Credit – Screening Sheet

Step	Probe/Ask the taxpayer:	Action
1	Did you make a voluntary contribution or deferral to an IRA or other qualified plan for 2022? ¹	YES – Go to Step 2 NO – Not qualified for credit
2	Is AGI \$34,000 or less (\$51,000 if head of household, \$68,000 if married filing jointly)?	YES – Go to Step 3 NO – Not qualified for credit
3	Were you born before January 2, 2005?	YES – Go to Step 4 NO – Not qualified for credit
4	Are you being claimed as a dependent on someone else’s tax return for 2022?	YES – Not qualified for credit NO – Go to Step 5
5	Were you a full-time student ² during 2022?	YES – Not qualified for credit NO – Qualified for credit

Footnotes

¹ Plans that qualify are listed on Form 8880. Answer yes if the taxpayer will make a qualifying IRA contribution for tax year 2022 by the due date of the return.

² You were a student if during any part of 5 calendar months of 2022 you:

- Were enrolled as a full-time student at a school, or
- Took a full-time, on-farm training course given by a school* or a state, county, or local government agency.

*A school includes technical, trade and mechanical schools. It does not include on-the job training courses, correspondence schools, or schools offering courses only through the Internet.

Important Reminders for Retirement Savings Contributions Credit

- Be sure to look at the taxpayer’s Form(s) W-2. An entry in box 12 or an “X” in the Retirement box is an indicator that the taxpayer may be eligible for this credit. A full description of all codes used in box 12 can be found in Instructions for Forms W-2 and W-3, Transmittal of Wage and Tax Statements.
- An entry in box 14 on the Form W-2 may also indicate a contribution to a state retirement system. In TaxSlayer, if the contribution qualifies, from the drop down menu in Box 14 of Form W-2, select **Retirement (Not in Box 12) Carry to Form 8880**. If these are treated as employer contributions they aren’t eligible for the credit. See [Instructions for Form W-2](#).
Retirement contributions must be voluntary, i.e., optional, to be carried to form 8880.
- If the taxpayer seems to qualify for the credit, be sure to visit the Form 8880 entry screen in the Credits Menu and address any necessary questions there.
- A contribution to a traditional or Roth IRA qualifies for this credit, but may not appear on any taxpayer document. Remember to review the expenses section on page 2 of the Form 13614-C, Intake/Interview & Quality Review Sheet, and ask taxpayers if they made any IRA contributions.
- Some distributions reduce the eligible contributions for this credit. In addition to distributions for the current year as shown on Forms 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., be sure to ask about distributions from the two prior years or between January 1 and the tax filing deadline.
- See a list of distributions later in this tab that don’t reduce the eligible contributions for this credit.
- Form 8880, Credit for Qualified Retirement Savings Contributions, is used to claim this credit.
- If taxpayer (or spouse if MFJ) is a full-time student, be sure to mark it in the Personal Information Section in the software. This credit is not available to full-time students.

Retirement Savings Contributions Credit (continued)



Federal Section>Deductions>Credits Menu>Retirement Savings Credit; or Keyword "8880"

Open the Retirement Savings Contributions Credits screen if the taxpayer meets eligibility criteria and any of the following are true:

- The taxpayer(s) make a traditional IRA or a Roth IRA contribution before the filing deadline.
- The taxpayer or spouse's Form W-2 includes:
 - Box 12 entries of D, E, F, G, H, S, AA, BB, EE
 - Box 14 amounts that are voluntary retirement contributions or marked as "Qualifies for Form 8880"
- The designated beneficiary of an Achieving a Better Life Experience (ABLE) account made a contribution to their ABLE account.

Verify total contribution amounts with the taxpayer. Total IRA contributions cannot exceed the lesser of total compensation or the annual limit. See Tab E, Adjustments for limits.



Internal Revenue Code Section 414(h)(2) provides that any plan established by a governmental unit, where the contributions of employing units are designated employee contributions, but the employer "picks up" the contributions, the contributions are treated as employer contributions, not voluntary contributions made by the employee. They do not qualify for the credit.

Retirement Savings Contributions Credits

TAXPAYER

Enter Any Qualifying Retirement Distributions in **2020 or 2021** (current year distributions reported are already included)

\$

1

Enter as a negative number any current year distributions reported as income that should not be included on Line 4 of the 8880. For example, Military Retirement should be entered as a negative number here.

\$

2

DO NOT USE

Enter Any Current Year Traditional and ROTH IRA Contributions, and ABLE Account Contributions (Do not re-enter Traditional IRA contributions already reported in the IRA Deduction menu)

\$

Elective Deferrals from W-2(s)

\$0.00

Enter any Elective Deferrals to a 401(k) or other Qualified Plan not reported on a W-2

\$



Certain distributions received after 2019 and before the due date (including extensions) of your 2022 tax return from any of the following types of plans are subtracted from contributions:

- Traditional or Roth IRAs
- 401(k), 403(b), governmental 457, 501(c)(18)(D), SEP, or SIMPLE plans
- Qualified retirement plans (including the federal Thrift Savings Plan).

1 Distributions entered on Form 1099-R will be calculated by the software. Any other distributions from the 2 prior years or between January 1 and the tax filing deadline must be entered manually where indicated.

2 TaxSlayer cannot identify which current tax year distributions are relevant, so it automatically reports all tax year distributions. If one of these distributions is listed on the following page as a distribution that should not be included (e.g., military pensions), go to the Form 1099-R entry screen for that distribution and check the box labeled "Does not qualify for Form 8880."

For taxpayers with a 2020 Coronavirus-related distribution who spread the income over 3 years:

- Enter 1/3 of the 2020 coronavirus distribution to be included in income for 2022 on the Form 8915-F
- Enter the entire amount of the 2020 coronavirus distribution on the line marked 1 above, and
- Enter the 1/3 that's included in income for 2022 as a negative number on the line marked 2 above.

This is the only time this line should be used.

Retirement Savings Contributions Credit (continued)

Don't include any of the following as distributions. See Tab D, Income, Form 1099-R Box 7 Distribution Codes.

- Distributions from a military retirement plan (other than the federal Thrift Savings Plan (TSP))
- Distributions not taxable as the result of a rollover or a trustee-to-trustee transfer
- Distributions from your eligible retirement plan (other than a Roth IRA) rolled over or converted to your Roth IRA
- Loans from a qualified employer plan treated as a distribution
- Distributions of excess contributions or deferrals (and income allocable to such contributions or deferrals)
- Distributions of contributions made during a tax year and returned (with any income allocable to such contributions) on or before the due date (including extensions) for that tax year
- Distributions of dividends paid on stock held by an employee stock ownership plan under IRC section 404(k)
- Distributions that are taxable as the result of an in-plan rollover to your designated Roth account
- Distributions from an inherited IRA by a nonspousal beneficiary
- **Distributions from a pension for which contributions were mandatory and no voluntary contributions were allowed, such as some defined benefit and government pensions**

The credit is calculated using the following percentages:

If AGI is-		And your filing status is-		
Over-	But not over-	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying Surviving Spouse
---	\$20,050	.5	.5	.5
\$20,500	\$22,000	.5	.5	.2
\$22,000	\$30,750	.5	.5	.1
\$30,750	\$33,000	.5	.2	.1
\$33,000	\$34,000	.5	.1	.1
\$34,000	\$41,000	.5	.1	.0
\$41,000	\$44,000	.2	.1	.0
\$44,000	\$51,000	.1	.1	.0
\$51,000	\$68,000	.1	.0	.0
\$68,000	---	.0	.0	.0

Credit for the Elderly or the Disabled – Screening Sheet

Figure A. Are You a Qualified Individual?

Use the following chart to determine if the taxpayer is eligible for the credit for the elderly or the disabled:

Step	Probe/Ask the taxpayer:	Action
1	Were you married at the end of the tax year?	YES – Go to Step 2 NO – Go to Step 4
2	Did you live with your spouse at any time during the year?	YES – Go to Step 3 NO – Go to Step 4
3	Are you filing a joint return with your spouse? Answer YES if you qualify to be considered unmarried and file as Head of Household.	YES – Go to Step 4 NO – You aren't a qualified individual and can't take the credit for the elderly or the disabled
4	Are you a U.S. citizen or resident alien? ¹	YES – Go to Step 5 NO – You aren't a qualified individual and can't take the credit for the elderly or the disabled
5	Were you 65 or older at the end of the tax year?	YES – You are a qualified individual and may be able to take the credit for the elderly or the disabled unless your income exceeds the limits in Figure B NO – Go to Step 6
6	Are you retired on permanent and total disability?	YES – Go to Step 7 NO – You aren't a qualified individual and can't take the credit for the elderly or the disabled
7	Did you reach mandatory retirement age before this year? ²	YES – You aren't a qualified individual and can't take the credit for the elderly or the disabled NO – Go to Step 8
8	Did you receive taxable disability benefits this year?	YES – You are a qualified individual and may be able to take the credit for the elderly or the disabled unless your income exceeds the limits in Figure B NO – You aren't a qualified individual and can't take the credit for the elderly or the disabled

Footnotes

¹ If you were a nonresident alien at any time during the tax year and were married to a U.S. citizen or resident alien at the end of the tax year, see the Qualified Individual section of the Credit for the Elderly or Disabled chapter in Publication 524, Credit for the Elderly or the Disabled. If you and your spouse choose to treat you as a U.S. resident alien, answer “yes” to this question.

² Mandatory retirement age is the age set by your employer at which you would have been required to retire, had you not become disabled.

Figure B. Income Limits (See TaxSlayer Hint on the next page)		
IF you are . . .	THEN you generally can't take the credit if..	
	Your adjusted gross income (AGI) is . . .	OR the total of your nontaxable social security and other nontaxable pension annuities or disability income is equal to or more than . . .
single, head of household, or qualifying surviving spouse with dependent child	\$17,500	\$5,000
married filing a joint return and both spouses qualify in Figure A	\$25,000	\$7,500
married filing a joint return and only one spouse qualifies in Figure A	\$20,000	\$5,000
married filing a separate return and you lived apart from your spouse for all of 2022	\$12,500	\$3,750



Be sure to include the taxpayer's total Social Security benefits, regardless of the taxability, to ensure the correct calculation of the credit. The software does not calculate this credit automatically. If the taxpayer appears to qualify for the credit, refer to the navigation path below and answer the questions.

Entering the Credit for the Elderly or the Disabled



Federal Section>Deductions>Credits Menu>Credit for the Elderly or Disabled; or Keyword: "Schedule R"

Schedule R Retired/Disability Question

Choose one

- Both spouses were 65 or older.
- Both spouses were under 65, but only one spouse retired on permanent and total disability.
- Both spouses were under 65 and both retired on permanent and total disability.
- One spouse was 65 or older and the other spouse was under 65 and retired on permanent and total disability.
- One spouse was 65 or older, and the other spouse was under 65 and NOT retired on permanent and total disability.

Statement of Disability

- IF You filed a physician's statement for this disability for 1983 or an earlier year
- OR You filed or got a statement for tax years after 1983 and your physician signed line B on the statement,
- AND Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 2022

1 Check this box only if this entire statement is true.

1 Check the box if the statements above regarding the taxpayer's disability are true. Not checking the box does not prevent the taxpayer from claiming the credit. However, they must obtain a physician's statement for their records. See the Instructions for Schedule R for a sample statement.

Physician's Statement Needed



Because you did not meet both qualifications on the previous page, the IRS requires you to obtain another physician's statement. Your physician must complete the statement for Schedule R and you must retain it for your records.

Entering the Credit for the Elderly or the Disabled (continued)

Income

Taxable disability income

 1

Other pension, annuity, or disability benefit that is excluded from income under any other provision of law (DO NOT re-enter non-taxable income already reported such as Social Security Benefits)

 2

1 Enter the taxpayer's taxable disability income, if any, (such as from Form 1099-R) where indicated.

2 Enter pension, annuity or disability benefits excluded from income as indicated. Do not enter Social Security benefits. Enter Social Security income in the Social Security SSA-1099 screen in TaxSlayer.

Other Taxes

Other Taxes		
Self-Employment Tax <small>Reported on Schedule SE</small>	1	BEGIN
Alternative Minimum Tax <small>Reported on Form 6251</small>	2	BEGIN
Tax on Unreported Tip Income <small>Reported on Form 4137</small>		BEGIN
Tax on Early Distribution <small>Reported on Form 5329</small>		BEGIN
Household Employment Tax <small>Schedule H</small>	2	BEGIN
Repayment of First-Time Homebuyer Credit <small>Reported on Form 5405</small>		BEGIN
Tax For Certain Children Who Have Unearned Income <small>Reported on Form 8615</small>	3	BEGIN
Child's Interest/Dividend Earnings <small>Reported on Form 8814</small>	4	BEGIN
Net Investment Income Tax (Individuals, Estates, & Trusts) <small>Reported on Form 9960</small>	2	BEGIN
Uncollected Social Security and Medicare Tax on Wages <small>Reported on Form 991</small>	2	BEGIN

1 See self-employment tax below

2 Out of Scope

3 In scope only for Native Americans receiving per capita payments and Alaska residents receiving permanent fund dividends.

4 In scope only for Alaska residents receiving permanent fund dividends.



TaxSlayer provides all the forms and schedules you need in order to figure and report these taxes, and in most cases, performs the calculations.

Self-Employment Tax

Entered automatically from Schedule SE. TaxSlayer calculates the amount using the entries from Schedule C. Navigate from this screen only to exclude exempt notary income from the SE Tax calculation.

Enter Exempt Notary Income
This is income that you have already added to your tax return that you want TaxSlayer Pro to treat as exempt

\$ 5

5 Enter the net profit from a Notary's business on the SE Tax input screen so that SE tax is not computed.

Self-Employment Tax Deferral

The CARES Act allowed a self-employed taxpayer to defer payment of the employer share of Social Security tax for tax year 2020. Half of the deferred amount must be paid on or before January 3, 2022 and the other half by January 3, 2023. **This provision is not available to claim on the tax year 2021 or 2022 return. See COVID Tax Tip 2021-96 for information on how to pay. This is a payment for 2020.** <https://www.irs.gov/newsroom/how-self-employed-individuals-and-household-employers-repay-deferred-social-security-tax>

Unreported Social Security and Medicare Tax

Unreported Social Security and Medicare Tax comes from Form 4137, Social Security and Medicare Tax on Unreported Tip Income, not reported on Form W-2, Wage and Tax Statement.



Federal Section>Income>W-2>Unreported tips (on W-2 below line 10); or Keyword "W-2". If unreported because tips were less than \$20 per month, also enter at Federal Section>Other Taxes>Tax on Unreported Tip Income; or Keyword "4137"



Self-employment tax is Social Security and Medicare taxes collected primarily from individuals who work for themselves, similar to the Social Security and Medicare taxes withheld from the pay of most wage earners.

The self-employment tax rate on net earnings is 15.3% (12.4% Social Security tax plus 2.9% Medicare tax).

Other Taxes (continued)



The Social Security Administration uses the information from Schedule SE to figure a person's benefits under the Social Security program. Not reporting all of a taxpayer's self-employment income could cause their Social Security benefits to be lower when they retire. This tax applies no matter how old the taxpayer is and even if they are already getting Social Security or Medicare.

Form 5405, Repayment of the First-Time Homebuyer Credit (FTHBC)

Form 5405 - First-Time Homebuyer Credit and Repayment



Married Filing Joint customers are required to file two separate 5405 forms with individual repayment amounts.

Form belongs to *

- Taxpayer Sample
 Spouse Sample

Did the home stop being your primary residence during the current year? *

- Yes
 No

1

Use the [First-Time Homebuyer Credit Account Look-up tool](#) on IRS.gov to determine the amount of the repayment.

Repayment of Credit

Check here if you purchased your home in 2008.

1



For Jointly filed tax returns, you must enter yours and your spouse's portion of the credit separately. For example, if you received the \$7500 credit on a joint tax return. Each Spouse would be responsible for 1/2 of the credit and repayment amount. Enter \$3750 in the credit received ($1/2 * 7500$).

Please enter **1/2 of the full** credit amount you claimed on Form 5405 for 2008. (This amount would have been 10% of the purchase price up to either \$7,500 or \$8,000) *

\$

Enter **1/2 of the full** amount repaid with your prior year tax returns.

\$

We automatically calculate your required payment amount based on the total credit you received. If you would like to add an additional amount to what is already calculated, enter that amount here

\$

*Click here to visit the IRS First Time Homebuyer credit account look-up tool.

The FTHBC is repaid as additional tax over a 15-year period or in full when the property ceases to be the taxpayer's principal residence. A Form 5405 is required for each taxpayer and spouse who was party to the loan in 2008. FTHBC of a deceased taxpayer is forgiven and does not have to be repaid.



Federal Section > Other Taxes > Repayment of First-Time Homebuyer Credit;
or Keyword "FIRST-TIME"

Taxpayers who purchased a home in 2008 and received the First Time Homebuyer Credit (maximum \$7,500 loan) started repayments in 2010 and must enter the repayment on Form 5405, Repayment of the First-Time Homebuyer Credit. (See 5405 instructions for when it is required.)

Form 8615, Tax for Certain Children Who Have Unearned Income (Kiddie Tax)

Do you have to use Form 8615 to figure your child's tax?

Step	Probe / Ask the Taxpayer	Action
1	Was the child's unearned income, including taxable scholarships and grants, more than \$2,300?	YES – Go to Step 2 NO – Don't use Form 8615 to figure the child's tax.
2	Is the child required to file a tax return for 2022? See Chart B - For Children and Other Dependents in Tab A.	YES – Go to Step 3 NO – Don't use Form 8615 to figure the child's tax.
3	Was the child under age 18 at the end of 2022?	YES – Go to Step 8 NO – Go to Step 4
4	Was the child age 18 at the end of 2022?	YES – Go to Step 7 NO – Go to Step 5
5	Was the child under age 24 at the end of 2022?	YES – Go to Step 6 NO – Don't use Form 8615 to figure the child's tax.
6	Was the child a full-time student in 2022?	YES – Go to Step 7 NO – Don't use Form 8615 to figure the child's tax.
7	Did the child have earned income that was more than half of his or her support?	YES – Don't use Form 8615 to figure the child's tax. NO – Go to Step 8
8	Was at least one of the child's parents alive at the end of 2022?	YES – Go to Step 9 NO – Don't use Form 8615 to figure the child's tax.
9	Is the child filing a joint return for 2022?	YES – Don't use Form 8615 to figure the child's tax. NO – Go to Step 10
10	Form 8615 must be used to figure the child's tax. Form 8615 is in scope for Native Americans receiving per capita payments and Alaska residents receiving permanent fund dividends. For all other purposes, Form 8615 remains Out of Scope.	



If the child's parent chooses to report the child's income by filing Form 8814, Parents' Election To Report Child's Interest and Dividends, the child isn't required to file a tax return. Don't use Form 8615. (See Parent's Election to Report Child's Interest and Dividends.) Form 8814 is in scope for Alaska residents receiving permanent fund dividends. For all other purposes, Form 8814 remains Out of Scope.

Other Taxes (continued)

Additional Tax on IRAs and Other Qualified Plans



Federal Section>Other Taxes>Tax on Early distribution; or Keyword "5329"

Form 5329 is in scope only for Parts I and IX. Part I eliminates the additional tax on early distributions. Part IX is a request to waive the 50% tax for failure to take a required minimum distribution (see page H-4.2).

A 10% tax is calculated on Form 5329, Additional Tax on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts, for early withdrawal before age 59½. If an exception applies, go to [Federal Section>Other Taxes>Tax on Early Distributions](#). Complete Part I - Additional Tax on Early Distributions.

Form 5329

CANCEL **CONTINUE**

Part I - Additional Tax on Early Distributions

Form belongs to *

Testing Taxpayer
 Spouse Taxpayer

SIMPLE Retirement Distributions that are not subject to 25% Tax **1**

\$

Early Distributions that are not subject to 10% tax **2**

\$

Select the reason for exemption **3**

Part II - Additional Tax on Certain Distributions from Education Accounts

Coverdell ESAs and QTPs that are not subject to the additional tax

\$

1 Funds distributed from a SIMPLE IRA in the first two years are subject to a 25% early distribution tax. If an exception applies, enter the amount not subject to the tax here.

2 Enter the amount not subject to additional tax.

3 Select the appropriate exception from the drop down menu.

Early Distribution Exceptions – Form 5329 Part I

Notes:

- Some codes apply only to IRAs, some apply only to employer plans such as a 401(k); some apply to both.
- Code 03 applies if the taxpayer was considered disabled when the distribution occurred, i.e., it does not apply if the disability occurred after the distribution.
- For codes 05, 07 and 08, the distributions do not have to be specifically for the stated expenses, but the distribution and the expenses must occur in same tax year.
- For all other codes, the distribution must be specifically for the reason applicable to that code – see [Pub 590-B](#) and see [Form 5329 Instructions](#) for details. Enter 5329 in form finder and select form.

IRA early distribution exception codes have been expanded in 2022. See page [H-5](#).

05 Qualified retirement plan distributions up to the amount paid for unreimbursed medical expenses during the year (those you would be able to include in figuring a deduction for medical expenses on Schedule A) minus 7.5% of adjusted gross income (AGI) for the year. Applies to IRA and employer plan distributions. Medical expenses used to reduce the addition to tax can also be claimed on Schedule A if itemizing. This is not a double dip.

Example: Joyce, age 50, withdrew \$10K from her 401(k). Her total unreimbursed qualified medical expenses for the year were \$8K. Her AGI is \$37,500.

Item	Amount
Early distribution included in income	\$10,000
Amount of early distribution not subject to additional tax	\$8,000 of medical expenses less 7.5% of her \$37,500 AGI or \$8,000 minus \$2,812.50 = \$5,187.50
Amount subject to additional tax	\$10,000 minus \$5,188 = \$4,812
10% Additional tax	\$481

08 IRA distributions made for qualified higher education expenses. It does not apply to employer plan distributions. The taxpayer can apply expenses paid for himself, his spouse, his or his spouse's child, foster child, adopted child, or descendant of any of them to this exception. Note – the student does not have to be a dependent. If the student is at least a half-time student, room and board are qualified education expenses only to the extent they are not more than the greater of the allowance for room and board, as determined by the educational institution, that was included in the cost of attendance (for federal financial aid purposes) for the academic period, and the actual amount charged if the student is residing in housing owned or operated by the educational institution.

Qualified education expenses used to reduce the addition to tax are fully available for an education credit or deduction. This is not a double dip.

Example: Bob, age 54, withdrew \$10,000 from his traditional IRA. Bob's son James is a more than half-time student at a local college.

(Continued on next page)

Early Distribution Exceptions – Form 5329 Part I (continued)

Scenarios	Applicable to Exception
Bob pays college \$12,000 for tuition, books and fees	\$10,000
Scholarship covers tuition, books and fees. - James lives in on-campus housing with room and board* - James lives at home* - James lives in off-campus housing*	- Standard cost for school-operated housing* - Actual cost for room and board limited to amount determined by Institution for students residing at home* - Actual cost for room and board limited to amount determined by Institution for students residing off-campus in private facilities*

* Taxpayer must obtain the appropriate room and board allowance from the institution. This allowance represents either the only amount (on-campus housing) or the maximum amount that can be claimed toward this exception. See <https://www.admissions.ucla.edu/prospect/budget.htm> for an example. If the institution has no allowance for a specific room and board situation, then nothing can be claimed.

Failure to take required minimum distribution (RMD) from traditional IRA - Form 5329

Part IX

If taxpayer has failed to take RMD from a qualified retirement plan, go to entry screen for Form 5329. Complete Part IX and request a waiver of the 50% tax. Describe the reasons the taxpayer failed to take the distribution (illness, relied on trustee, clerical error in calculation, etc.). Taxpayer needs to correct the error by taking the missed distribution as soon as possible. This will result in two distributions in the catch-up year.

Part IX - Additional Tax on Excess Accumulation in Qualified Retirement Plans (Including IRAs)

Minimum required distribution for current year

Amount actually distributed to you in current year

Check here to claim a waiver on your additional tax for failure to take a Required Minimum Distribution.

Waiver for Additional Tax

Explanation for Waiver

Always request a waiver. The return is out of scope if a waiver is not requested for the portion of the RMD not distributed. Taxpayer must promptly take correcting distribution. The current year distribution will be the correcting distribution from the prior year plus this year's RMD.

IRA trustees are required to inform owners or beneficiaries of the RMD for the year using Form 5498 or similar statement. It is the owner's/beneficiary's responsibility to make arrangements to take the RMD.

For inherited defined contribution plans and IRAs where the owner died in 2020 or 2021 and the beneficiary did not take an RMD in 2021 or 2022, the IRS will not assert that the 50% tax is due (per Notice 2022-53). If the 50% tax was paid, a refund may be requested.

Other Taxes (continued)

Exception codes and explanations for early distributions from IRAs or retirement plans: (Do not rely on this list alone. See [Publication 590-B](#), Distributions from Individual Retirement Arrangements (IRAs), for rules and details pertaining to each exception.) **IRA early distribution exception codes have been expanded in 2022. New codes below are from draft Form 5329 instructions- any changes will be noted in Rel 2.**

No	Exception
01	Qualified retirement plan distributions (doesn't apply to IRAs) if you separated from service in or after the year you reach age 55 (age 50 for qualified public safety employees).
02	Distributions made as part of a series of substantially equal periodic payments (made at least annually) for your life (or life expectancy) or the joint lives (or joint life expectancies) of you and your designated beneficiary (if from an employer plan, payments must begin after separation from service).
03	Distributions due to total and permanent disability. Does not apply if the disability occurred after the distribution.
04	Distributions made on or after the date of death (doesn't apply to modified endowment contracts).
05	Qualified retirement plan distributions up to (1) the amount you paid for unreimbursed medical expenses during the year minus (2) 7.5% of your adjusted gross income for the year. Expenses can also be entered on Schedule A.
06	Qualified retirement plan distributions made to an alternate payee under a qualified domestic relations order (doesn't apply to IRAs).
07	IRA distributions made to unemployed individuals for health insurance premiums. ¹
08	IRA distributions up to the amount you paid for qualified higher education expenses during the year, unless paid with tax-free education aid or Pell grant.
09	IRA distributions made for purchase of a first home, up to \$10,000 per taxpayer and paid within 120 days of distribution.
10	Distributions due to an IRS levy on the qualified retirement plan.
11	Qualified distributions to reservists while serving on active duty for at least 180 days.
12	Distributions incorrectly indicated as early distributions by Code 1, J, or S in Box 7 of Form 1099-R when received at age 59 1/2 or older.
13	Distributions from a Section 457 plan, which aren't from a rollover from a qualified retirement plan.
14	Distributions from a plan maintained by an employer if (1) separated from service by March 1, 1986, (2) as of March 1, 1986, your entire interest was in pay status under a written election that produces a specific schedule for the distribution of your entire interest, and (3) the distribution is actually being made under the written election.
15	Distributions that are dividends paid with respect to stock described in Section 404(k).
16	Distributions from annuity contracts to the extent that the distributions are allocable to the investment in the contract before August 14, 1982. For additional exceptions that apply to annuities, see Tax on Early Distributions under Special Additional Taxes in Pub 575.
17	Distributions that are phased retirement annuity payments made to federal employees. See Pub 571 for more information on the phased retirement program.
18	Permissible withdrawals under Section 414(w).
19	Qualified birth or adoption distributions. A statement must be attached that provides the name, age, and TIN of the child or eligible adoptee.

Add Note in TaxSlayer indicating exceptions and \$ amount of each.

There is no code for "Other" in the draft Form 5329 instructions. Check the final instructions for changes.

¹ Medical insurance for yourself, your spouse, and your dependents (no 7.5% of AGI reduction). All of the following conditions must apply:

- You lost your job.
- You received unemployment compensation paid under any federal or state law for 12 consecutive weeks because you lost your job.
- You receive the distributions during either the year you received the unemployment compensation or the following year.
- You receive the distributions no later than 60 days after you have been reemployed.



Beginning in 2020, an IRA owner or a participant in a workplace defined contribution plan, such as a 401(k) or 403(b) plan, can withdraw up to \$5,000 for the birth or adoption of a child without incurring the usual 10% additional tax on early distributions. The distribution must be made within one year after the child is born or the adoption is finalized and cannot be from a defined benefit plan. The term “eligible adoptee” means any individual (other than a child of the taxpayer’s spouse) who has not attained age 18 or is physically or mentally incapable of self-support. Also:

- *Must list child’s name, age and TIN on tax return for the year*
- *Each spouse can use this exception to the penalty (e.g., each takes a \$5,000 distribution)*
- *Can claim more than once (e.g., twins born or adopted)*
- *Can repay some or all to the same or a different plan (e.g., IRA) and it is treated as a trustee-to-trustee transfer*

Additionally, if a qualified birth or adoption distribution is received by the taxpayer, one or more contributions can be made to an eligible retirement plan if the taxpayer is a beneficiary of that plan, the plan accepts rollover contributions, and the total of those contributions does not exceed the amount of the qualified birth or adoption distribution.

TaxSlayer entry:

- Form 5329 Part I: Select adoption exception from drop-down menu. Navigation: Federal > Other Taxes > Tax on Early Distributions
- 1099-R entry: If reported on a 1099-R as a taxable distribution and repaid, enter the amount repaid as a rollover and reduce the taxable amount accordingly.
- Enter child's information in an explanation. Navigation: Federal > Miscellaneous Forms > Explanations > Regulatory Explanations

Additional Taxes on HSAs

Additional taxes for HSA distributions not used for qualified medical expenses are reported on Form 1040 Schedule 2, Additional Taxes. All other additional taxes on HSAs are Out of Scope. See [Instructions for Form 8889](#), Health Savings Accounts (HSAs).

The additional 20% tax does not apply to distributions made after the account beneficiary:

- Dies,
- Becomes disabled, or
- Turns age 65

Payments and Estimates



Federal Section > Payments & Estimates or keyword ESTIMATED PAYMENTS.

Payments and Estimates		
Federal Estimated Tax Payments Federal tax payments already made for 2020	1	BEGIN
State Estimated Payments State tax payments already made for 2020	1	BEGIN
Other Federal Withholdings Federal withholdings you haven't already entered	2	BEGIN
Other State Withholdings State withholdings you haven't already entered	2	BEGIN
Underpayment of Estimated Tax Determine if you owe a penalty for underpayment of estimated tax and next steps	3	BEGIN
Apply Overpayment to Next Year's Taxes Option to apply all or part of your refund to next year's taxes	4	BEGIN
Vouchers for 2021 Estimated Tax Payments Print vouchers for estimated tax payments	5	BEGIN
Amount Paid with Extension Amount paid with Form 4868	6	BEGIN
IRC 1341 Repayment Amount Claim of Right related tax credit		BEGIN

1 2022 Estimated Tax Payments - Federal and/or State - Open Federal Estimated Payments for 2022 or State Estimated Payments and enter:

- Any refund amount from last year that was credited toward estimated taxes for the current year
- Enter actual amount paid in each quarter.

2 Federal or State Income Tax Withheld - Entered automatically from the entries made on Forms W-2, 1099, SSA 1099, etc. For Form 1099 withholding not listed elsewhere, enter in Other Federal Withholdings or Other State Withholdings.

3 TaxSlayer should not calculate a penalty. If it does, a waiver can be requested. To remove, check the box to request a waiver and use reason of "To be calculated by IRS."

4 Amount to be Applied to 2023 Estimated Tax. Enter the amount of overpayment to apply to 2023. **To apply the amount of state overpayment to next year's taxes, go to State > Payments > Apply Your State Refund**

5 See Tab K, Finishing the Return, Estimated Tax Payments page.

6 Amount Paid with Extension - Directly enter any payment made. When preparing a prior year return, remember to ask if payments have been made.

Excess Social Security - Calculated automatically if there are multiple W-2s for an individual and the combined wages exceed the maximum subject to Social Security for the year.

TY2022 Due Dates for Federal Estimated Payments

- April 18, 2022
- June 15, 2022
- September 15, 2022
- January 17, 2023

Premium Tax Credit

Health Insurance Questionnaire

Did you purchase health insurance via HealthCare.gov or a State Marketplace?

- Yes **1** If so, select Yes – you must report Form 1095-A for the IRS to accept your return. If you did not have an Affordable Care Act insurance plan, select No.
- No **2**

1 Answer Yes if Form 1095-A, Health Insurance Marketplace Statement, was received for coverage of the taxpayer, taxpayer's spouse if taxpayer is filing a joint return, or a dependent for any part of the year.

2 If the taxpayer applied for coverage via the Marketplace but was instead enrolled in Medicaid, answer No.

A Yes answer will lead to additional screens and require entry of information from Form 1095-A. If taxpayers answer No, no further action is necessary.

Verify Your Household Members

i If you have additional family members that are neither a spouse nor a dependent, click "[Add a New Household Member](#)."
If you need to add or remove dependents, [click here to go to Personal Information](#).

+ Household Member

Name	SSN	Date of Birth
Taxpayer Sample	■■■■-■■■■-9996	6/6/1981
Spouse Sample	■■■■-■■■■-9999	3/3/1984

! If you wish to override the calculated Tax Family Size please [click here](#).

CONTINUE



Never override the calculated tax family size.

If a Federal return is rejected because Form 8962 is missing and the taxpayer, spouse, or dependent confirms that they did not have Marketplace coverage at any time during the tax year, go to the Health Insurance section and re-answer the questions presented. If no Tax Family Member had coverage, click the appropriate option and the return can be electronically filed a second time.

Premium Tax Credit: Form 1095-A Overview

A taxpayer who purchased insurance for himself/herself or for a dependent through the Marketplace will receive Form 1095-A. If advance payments of the premium tax credit (APTC) were made for coverage of the taxpayer or a dependent, the taxpayer must complete Form 8962, Premium Tax Credit (PTC). You cannot prepare the return for taxpayers who received the benefit of APTC for themselves or a dependent without Form(s) 1095-A.

Carefully examine Form 1095-A to make sure it reflects the taxpayer's account of coverage. Look for critical errors that will affect the PTC calculation, such as errors in enrollment premiums, second lowest cost silver plan (SLCSP) premiums, or APTC.

Premium Tax Credit: Form 1095-A Overview (continued)

Examine these areas:

- Recipient information (Part I)
- Policy start or end date (Part I, Part II)
- Covered individuals (Part II) - Are all listed individuals included in this tax return?
- Premium cost (Part III, Column A)
- APTC (Part III, Column C)

Marketplace call center:

1-800-318-2596 (TTY: 1-855-889-4325)

For states not using Healthcare.gov, look up state Marketplace at healthcare.gov

To obtain an original or corrected Form 1095-A the taxpayer can log into his or her online account, or call the Marketplace call center.

Form 1095-A
Health Insurance Marketplace Statement

Form **1095-A** Department of the Treasury Internal Revenue Service

Information about Form 1095-A and its separate instructions is at www.irs.gov/form1095a.

VOID CORRECTED OMB No. 1545-2232 20XX

Part I Recipient Information

1 Marketplace identifier 2 Marketplace-assigned policy number 3 Policy issuer's name
4 Recipient's name 5 Recipient's SSN 6 Recipient's date of birth
7 Recipient's spouse's name 8 Recipient's spouse's SSN 9 Recipient's spouse's date of birth
10 Policy start date 11 Policy termination date 12 Street address (including apartment no.)
13 City or town 14 State or province 15 Country and ZIP or foreign postal code

Part II Covered Individuals

Part III Coverage Information

Month	A. Monthly enrollment premium	B. Monthly second lowest cost silver plan (SLCSP) premium	C. Monthly advance payment of premium tax credit
21 January	Column A	Column B	Column C
22 February			
23 March			
24 April			
25 May			
26 June			

Column A - Monthly Premium: These are the monthly enrollment premiums for the policy in which the individuals are covered. This is the full premium, including the amount paid by APTC for essential health benefits. The amount does not include the cost of certain “extra” benefits such as adult dental coverage. It may not match the taxpayer’s actual monthly premium.

Column B - Monthly SLCSP premium: If this column is blank and the individual is enrolled in a plan through a federally facilitated Marketplace, go to Healthcare.gov and use the tax tool to find the SLCSP premium to enter in Column B. If the individuals enrolled through a state-based Marketplace, go to the state’s website or call your state’s marketplace to determine the SLCSP premium. The SLCSP premium is the premium for the second lowest cost silver-level plan that covers all the members of the coverage family.

Column C - Advance payment of PTC

You may need to look up the SLCSP premium if:

- It is incorrect, perhaps because a change in family size was not reported.
- It is missing. When someone paid the full premium because he or she did not request APTC, Marketplaces routinely leave this space blank.
- There are multiple Forms 1095-A with conflicting information or the taxpayer otherwise thinks it’s incorrect.

The taxpayer should seek a corrected Form 1095-A if information is incorrect, except for SLCSP premium information that can be completed or fixed.



A person may be entitled to PTC even if no APTC was paid for the coverage. Do not assume someone is ineligible for PTC just because Columns B and C of Form 1095-A are blank. If an individual meets all the eligibility rules in the Form 8962 instructions but only the enrollment premium amounts in Column A appear on Form 1095-A and Columns B and C are blank, look up the person’s SLCSP premiums and enter them on the 1095-A screen in the SLCSP section.

Premium Tax Credit (continued)

For taxpayers who purchased insurance through the Marketplace, complete this screen using their Form 1095-A.

Advanced Premium Tax Credit (1095-A)

Are you required to repay all of the APTC received? In most cases, the answer is NO. ONLY answer YES if you were not considered lawfully present in the U.S. or you meet the Health Coverage Tax Credit criteria. Note: We will automatically calculate a full repayment of APTC when MAGI is greater than 400 percent of Federal Poverty Line.

Yes **1**

No

Is your household income below 100% of the Federal poverty line, and do you meet all of the requirements under either "Estimated household income at least 100% of the Federal poverty line" or "Alien lawfully present in the United States"?

Yes **2**

No

Do all Forms 1095-A include coverage for January through December, with no changes in monthly amounts?

Yes **3**

No

BACK

CONTINUE

1 This question appears for all taxpayers with APTC. This question is really asking whether the taxpayer is liable for unlimited APTC repayment. Answer NO in most cases. Only answer YES if all individuals on the tax return for whom APTC was paid **are persons not lawfully present in the U.S.**

2 Answer YES in most cases in which household income is below 100% of the FPL. Answer YES if:

- There is an amount in column C of Form 1095-A (APTC) for one or more months; or
- One of the individuals on the taxpayer's Form 1095-A is lawfully present but ineligible for Medicaid

Answer NO ONLY if:
Income is below 100% (FPL), no APTC was paid, and the second bullet from above does not apply.

3 If Form 1095-A shows the same monthly amounts for all 12 months, select Yes and enter the annual amounts below. Otherwise, select No and enter monthly amounts. If one or more of the amounts in column B is incorrect and the correct SLCSP premium amounts are not the same for all 12 months, select No.

If the taxpayer is Married Filing Separately a checkbox will appear on this screen. If the taxpayer cannot file a joint return because of domestic abuse or spousal abandonment check the box. See [Instructions for Form 8962](#), Premium Tax Credit for details. If a taxpayer is Married Filing Separately and is not eligible for relief, he/she is not eligible for a premium tax credit and must repay APTC, subject to the repayment limitation.

Premium Tax Credit (continued)

Out of Scope Situations

Allocation of Policy Amounts (Shared Policy)

If the following situations apply, the taxpayer may have to allocate policy amounts with another taxpayer. If so, the return is Out of Scope:

- The 1095-A lists a covered person who is not on this tax return or,
- A person on the tax return was enrolled in another taxpayer's Marketplace coverage. (The person is listed on a Form 1095-A sent to a taxpayer not on this tax return.)

Alternative Calculation for Year of Marriage

If the following situation applies, an **Alternative Calculation for Year of Marriage** may be elected. If the taxpayer elects this option, the return is Out of Scope.

- Taxpayers got married during 2022, are filing a joint return for 2022, and both spouses were unmarried as of January 1, 2022, and
- A member of the taxpayers' tax family was enrolled in a qualified health plan for which APTC was paid for months prior to the first full month of marriage, and
- Taxpayers have excess APTC (their APTC exceeds their allowed PTC).



Taxpayers may choose to file MFJ or MFS without the alternative calculation, which remains in scope.

Self-employed Taxpayers

Self employed taxpayers can deduct their health insurance premiums as an adjustment to gross income. When a taxpayer is eligible for PTC, the computation of each is a circular calculation and the return is Out of Scope for VITA/TCE.

See [Publication 974](#), Premium Tax Credit (PTC), for more details about these out of scope topics.

Premium Tax Credit, Form 8962

1 If a taxpayer is MFS and is eligible for relief from the requirement to file MFJ because of spousal abuse or abandonment, this box should be checked. If MFS but not eligible for relief, he/she is not eligible for a PTC and must repay APTC, subject to the repayment limitation. See Part IV, Allocation Situation 2, of the Form 8962 instructions to determine the amount of APTC the taxpayer must repay.

2 The dependents' MAGI should appear on line 2b ONLY IF the dependents' gross income is above the **filing threshold**. See Tab A, Who Must File, Chart B - For Children and Other Dependents.

3 The net premium tax credit a taxpayer can claim (the excess of the taxpayer's premium tax credit over APTC) will appear on Form 1040, Schedule 3. This amount will increase taxpayer's refund or reduce the balance due.

4 The amount of excess APTC (amount by which APTC exceeds the taxpayer's premium tax credit) that needs to be repaid will appear on Form 1040, Schedule 2 line 2.

Premium Tax Credit (PTC)

▶ Attach to Form 1040, 1040-SR, or 1040-NR.
▶ Go to www.irs.gov/Form8962 for instructions and the latest information.

OMB No. 1545-0074
20XX
Attachment Sequence No. **73**

Your social security number _____

Use (if filing a joint return), received, or were approved to receive, unemployment compensation for any week beginning on or after 1/1/2021, **1** **1**

PTC if your filing status is married filing separately unless you qualify for an exception. See instructions. If you qualify, check the box

Part II Monthly Contribution Amount

1 Enter your tax family size. See instructions. **1**

2a Enter your modified AGI. See instructions. **2**

2b Enter your dependents' modified AGI. See instructions.

3 Add the amounts on lines 2a and 2b. See instructions. **3**

4 Enter the federal poverty line amount from Table 1-1, 1-2, or 1-3. See instructions. Check the appropriate box for the federal poverty table used. a Alaska b Hawaii c Other 48 states and DC **4**

5 Enter the applicable percentage of federal poverty line (see instructions). **5** %

6 Using your line 5 percentage, locate your "applicable figure" on the table in the instructions. **6**

7 Enter the applicable figure. **7**

8a Enter the amount. Multiply line 3 by line 7. Round to nearest whole dollar amount. **8a**

8b Enter the monthly contribution amount. Divide line 8a by 12. Round to nearest whole dollar amount. **8b**

Part III Tax Credit Claim and Reconciliation of Advance Payments



See the Applicable Figure Table later in this tab.

Reminder - Household income is MAGI of taxpayer (and spouse if filing jointly) plus MAGI of dependents claimed by the taxpayer who are required to file a return because the dependent's gross income is above the tax return filing threshold. MAGI is:

- Adjusted Gross Income (AGI), plus
- Tax-exempt interest, plus
- Social Security income not included in AGI, plus
- Foreign earned income

24 Total premium tax credit. Enter the amount from line 11(e) or add lines 12(e) through 23(e) and enter the total here **24**

25 Advance payment of PTC. Enter the amount from line 11(f) or add lines 12(f) through 23(f) and enter the total here **25**

26 Net premium tax credit. If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Schedule 3 (Form 1040 or 1040-SR), line 9, or Form 1040-NR, line 65. If line 24 equals line 25, enter -0-. If line 25 is greater than line 24, leave this line blank and continue to line 27. **3** **26**

Part III Repayment of Excess Advance Payment of the Premium Tax Credit

27 Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here **27**

28 Repayment limitation (see instructions) **28**

29 Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Schedule 2 (Form 1040 or 1040-SR), line 2, or Form 1040-NR, line 44. **4** **29**

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 37784Z Form **8962** (20XX)



If a taxpayer must repay APTC or gets additional PTC, remember to adjust the insurance premium deduction on Schedule A if itemizing. Increase the deduction for APTC repayment; decrease the deduction for additional PTC.

The American Rescue Plan of 2021 temporarily expanded eligibility for the Premium Tax Credit for tax years 2021 and 2022 by eliminating the requirement that household income must be less than 400% of the Federal Poverty Line.

Premium Tax Credit – Special Situations

See [Instructions for Form 8962](#) and [Publication 974, Premium Tax Credit](#), for additional information.

Multiple Forms 1095-A

Some taxpayers will have multiple Forms 1095-A. This will happen if the taxpayer:

- Changed Marketplace plans during the year
- Updated their application with new information that resulted in a new enrollment
- Had family members enrolled in different Marketplace plans
- Had more than 5 family members in the same plan

Entering multiple Forms 1095-A on one Form 8962

Only one Form 8962 may be submitted with the tax return. Make sure everyone on each Form 1095-A is also on the tax return. If not, this may require the taxpayer to allocate policy amounts with another taxpayer, which makes this return Out of Scope.

Column A: Add the premiums together.

Column B: If everyone is enrolled in the same state, the SLCSP premium should be the same on all Forms 1095-A for a given month. Enter that amount. If the enrollees are enrolled in different states, add the SLCSP premiums. When in doubt, look it up in the Tax Tool for your Marketplace. See the Tax Tool section later in this tab.

Part III Coverage information			
Month	A. Monthly enrollment premiums	B. Monthly second lowest cost silver plan (SLCSP) premium	C. Monthly advance payment of premium tax credit
21 January	↓	↓	↓
22 February	Column A	Column B	Column C
23 March			
24 April			
25 May			
26 June			
27 July			

Column C: (entered in Column F of Form 8962): Add the amounts together.

The taxpayer stopped paying premiums

What you'll see: Numbers in Columns B and C but no premium in Column A (-0-) for a month on Form 1095-A, Part III

What to do:

- The taxpayer can only claim a PTC for a month of enrollment if the premium for the month is paid by the tax return due date (without extensions). If the APTC covers most of the premium, it may be more cost-effective to pay the premium than to repay the APTC. When the taxpayer pays the premium, they need to get a corrected Form 1095-A. Failure to get a corrected Form 1095-A may result in an IRS notice.
- If the premium payment has not and will not be made, enter -0- in Column A and Column B for the month and enter the APTC for the month in Column C.

Sample Form 1095-A: PART III			
Month	A. Monthly enrollment premiums	B. Monthly second lowest cost silver plan (SLCSP) premium	C. Monthly advance payment of premium tax credit
21 January			
22 February	\$301	\$288	\$87
23 March	\$301	\$288	\$87
24 April	\$301	\$288	\$87
25 May	- 0 -	\$288	\$87
26 June			
27 July			
28 August			
29 September			
30 October			
31 November			
32 December			



If there are consecutive months with no premium payment, there is likely an error on Form 1095-A.

Premium Tax Credit – Special Situations (continued)

The taxpayer is ineligible for the PTC

- See [Form 8962 instructions](#)
- Enter -0- in Column B

PTC Eligibility - QSEHRA

Employers may offer a qualified small employer health reimbursement arrangement (QSEHRA) to their eligible employees. Under a QSEHRA, an eligible employer can reimburse eligible employees for health care costs, including premiums for Marketplace health insurance. If taxpayers were covered under a QSEHRA, their employer should have reported the annual permitted benefit in box 12 of Form W-2 with code FF. If the QSEHRA is affordable for a month, no PTC is allowed for the month. If the QSEHRA is unaffordable for a month, taxpayers must reduce the monthly PTC (but not below -0-) by the monthly permitted benefit amount. **If there is a code FF on Form W-2 box 12, the employee has a Marketplace policy and is otherwise eligible for PTC, the return is Out of Scope.**

PTC Eligibility - ICHRA

Employers may offer an Individual Coverage Health Reimbursement Arrangement (ICHRA) to reimburse their employees for individual market coverage, including premiums for Marketplace health insurance. An ICHRA is considered affordable if the employee's monthly premium for the lowest-cost silver plan offered by the employee's Marketplace, after subtracting the employer's ICHRA contribution, does not exceed the employee's required contribution (household income times the applicable figure below and in the Form 8962 instructions). If the ICHRA is affordable for a month, no PTC is allowed for the month for the Marketplace coverage of those offered the ICHRA. If the ICHRA is unaffordable for a month, a PTC may be allowed for those offered the ICHRA only if the employee opted out of the employer's ICHRA. **This is Out of Scope for the VITA/TCE programs.**

Overlapping Coverage

There are special rules for taxpayers who wish to claim PTC when they had another offer of coverage. See [Publication 974](#) for additional information.

In general:

- A person who is eligible for PTC and becomes eligible for other coverage after the first day of the month can claim PTC for that month.
- If a person eligible for PTC for whom APTC is being paid informs the Marketplace that he or she is now eligible for other minimum essential coverage and APTC should be discontinued, and the Marketplace does not discontinue APTC by the first day of the following month, the person remains eligible for PTC until the first day of the second month the individual may enroll in other coverage.

Employer-sponsored coverage:

- Except as provided above (a person for whom APTC is being paid informs the Marketplace that he or she is now eligible for other minimum essential coverage and APTC should be discontinued), a person cannot claim PTC for his or her Marketplace coverage for any full month the person was enrolled in employer-sponsored coverage; if APTC was paid for a person's Marketplace coverage for a month the person was enrolled in employer-sponsored coverage, it must be repaid (unless the person informed the Marketplace of the eligibility and the APTC was not discontinued, as noted above) up to the repayment limitation.

Premium Tax Credit – Special Situations (continued)

- PTC can be claimed for an individual who was eligible for, but not enrolled in, employer-sponsored coverage only if:
 - a. The employer coverage was unaffordable, or
 - b. The taxpayer advised the Marketplace of the employer offer and the Marketplace determined the coverage was unaffordable for the employee (see Exception below), or
 - c. The coverage did not provide a minimum level of benefits, referred to as “minimum value.” A taxpayer can check with the employer if he or she suspects coverage did not meet minimum standards.
- **Exception:** A person who is eligible for employer-sponsored coverage and gave the Marketplace accurate information about the offer of coverage but was still determined eligible for APTC can claim PTC for his or her Marketplace coverage, if otherwise eligible, even if the employer coverage is affordable based on the taxpayer’s actual household income.
- See [Publication 974](#) for more information and special rules on employer-sponsored coverage, including coverage waiting periods, health reimbursement arrangements, and coverage after employment ends.

Medicaid/CHIP:

- If the Marketplace determined the taxpayer was eligible for APTC and therefore ineligible for Medicaid or CHIP, and APTC was paid for the taxpayer, the taxpayer will generally remain ineligible for Medicaid or CHIP for the plan year, even if actual household income suggests the person may have been eligible for Medicaid or CHIP. If this is the case, answer Yes to the question in TaxSlayer which asks “Is your household income below 100% of the Federal poverty line, and do you meet all of the requirements under either “Estimated household income at least 100% of the Federal poverty line” or “Alien lawfully present in the United States”?”
- If an individual for whom APTC is being paid is determined to be eligible for government-sponsored coverage retroactively, the individual is not considered eligible for that coverage until the month after the eligibility determination is made. (For example, a person who enrolled at the beginning of the year in Marketplace coverage with APTC, but in July is determined eligible for Medicaid retroactive to April 1, can, if otherwise eligible, claim PTC for January through July, despite concurrent enrollment in Medicaid in April through July.)

Medicare:

- A person eligible for Medicare loses eligibility for PTC for the person’s Marketplace coverage even if he or she fails to enroll in Medicare. The loss of eligibility occurs the first day of the fourth full month after the person became eligible for Medicare. For example, a person who is enrolled in Marketplace coverage with APTC, but becomes Medicare-eligible on his 65th birthday on May 17, loses eligibility for PTC on September 1, the first day of the fourth full month after Medicare eligibility.

Premium Tax Credit – Special Situations (continued)

Handling Unexpected APTC Repayments

You may encounter a taxpayer with an unexpected repayment of APTC on Form 8962, Line 29, that he or she must repay. An unexpected repayment may occur when the taxpayer receives unanticipated income, such as retroactive disability, lump-sum Social Security benefits, a work bonus or gambling winnings.

Form 8962: Part III		
Part III Repayment of Excess Advance Payment of the Premium Tax Credit		
27	Excess advance payment of PTC. If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here	27
28	Repayment limitation (see instructions)	28
29	Excess advance premium tax credit repayment. Enter the smaller of line 27 or line 28 here and on Form 1040, line 46; Form 1040A, line 29; or Form 1040NR, line 44	29

Review the Health Care section in the software:

- Make sure Form 1095-A is correct and complete (see Premium Tax Credit: Form 1095-A Overview, earlier in this tab).
- Ask the taxpayer to contact the Marketplace if the form doesn't reflect premiums that were paid or if there are other errors.
- If the taxpayer received Form 1095-A, make sure the question "Is your household income below 100%..." is answered correctly in the Health Insurance section of the software (see the Premium Tax Credit entry screens, earlier in this tab).
- Check the Health Insurance section of the software to see if the question "Are you required to repay all of the APTC received?" is answered correctly (see the Premium Tax Credit entry screens, earlier in this tab).
- If the taxpayer or spouse lived in Hawaii or Alaska at any point during the year, ensure that state is selected as the resident state in the Basic Information section.

Consider income adjustments to reduce household income:

- If the taxpayer is eligible to claim an IRA deduction, remember that taxpayers can contribute to an IRA until the tax filing deadline.
- If the taxpayer or spouse has an HSA and has not contributed the maximum for the tax year, he or she may contribute to their HSA until the tax filing deadline.
- If the taxpayer or spouse is self-employed, ensure all business expenses have been claimed. The taxpayer may be able to claim the self-employed health insurance deduction which reduces household income, in which case the return is Out of Scope.

Premium Tax Credit – Special Situations (continued)

Consider married filing separately:

- The taxpayer may be ineligible for the PTC, but filing separately may cap repayment of APTC at a lower level if one or both spouses' household income is less than 400% of FPL. However, if both spouses are on the same Form 1095-A, filing separately makes this a shared policy and Out of Scope.



Important! *If the taxpayer is currently enrolled in Marketplace coverage and has a 2022 repayment of APTC, the taxpayer should contact the Marketplace now to adjust their 2023 APTC to avoid similar repayments for the 2023 tax year!*

Repayment Caps for APTC		
Income (as % of federal poverty line)	Taxpayers Filing as SINGLE	Taxpayers Using Other Filing Statuses
Under 200%	\$325	\$650
200% – 299%	\$825	\$1,650
300% – 399%	\$1,400	\$2,800
400% and above	No cap (full repayment)	No cap (full repayment)

How to Use the Healthcare.gov Tax Tool

Who should use this tool?

The tool is available for taxpayers who live in federal Marketplace (Healthcare.gov) states, or in a state that uses the Healthcare.gov technology. If you live in a state with a state-based Marketplace, contact the Marketplace by phone or online.

To begin, go to www.healthcare.gov/tax-tool/

The tool allows a taxpayer to find their SLCSP Premium to complete or correct Column B of the Form 1095-A. The Tax Tool will ask you to enter all members of the household, even those with other coverage. Several screens will ask for the family's ZIP code and whether they lived in the same place for all months.

Confirm the information for each family member.

IRS Form 8962

To calculate your premium tax credit, you'll need your second lowest cost Silver plan (SLCSP) to fill out IRS Form 8962.

Your SLCSP can be found on your Form 1095-A, but it may be missing or incorrect. We'll ask a few questions on the following screens and provide your correct SLCSP premium.

[Find my Form 1095-A](#)

- 1 Choose a tax year** Start
- 2 Enter household details**

Answer questions about who in your household qualifies for a premium tax credit and information on each person, including date of birth, location(s) they lived in for the year, and months of marketplace coverage.

 - Overall household
- 3 Review your information**
- 4 View second lowest cost Silver plan premium results**

1 Enter information for the following steps:

Select Choose a tax year, then select appropriate state(s) and click Continue.

2 Provide information about the taxpayer's household.

First name of the primary person

The primary person is the primary taxpayer of the household. If a married couple files a joint return, either spouse may be the primary taxpayer.

First name of person 2 and their relationship to John

is John's

First name of person 3 and their relationship to John

is John's

2 Tell us about John

Date of birth

Example: 4 / 17 / 1970

Month Day Year
 / /

Tell us where John lived during all of 2020

You indicated John's household lived in Ohio.

In what ZIP code did John live in 2020?

[Clear search](#)

John lived in another country or died.

How to Use the Healthcare.gov Tax Tool (continued)

This section determines for each family member whether he or she will be included in determining the SLCSPP premium, which you will enter in TaxSlayer.

Follow the instructions closely!

John: Marketplace coverage

Select all months John was enrolled in a Marketplace plan, paid the premium, AND wasn't eligible for other health coverage

Select all Clear all **3**

<input checked="" type="checkbox"/> Jan	<input checked="" type="checkbox"/> Feb	<input checked="" type="checkbox"/> Mar	<input checked="" type="checkbox"/> Apr
<input checked="" type="checkbox"/> May	<input checked="" type="checkbox"/> Jun	<input checked="" type="checkbox"/> Jul	<input checked="" type="checkbox"/> Aug
<input checked="" type="checkbox"/> Sep	<input checked="" type="checkbox"/> Oct	<input checked="" type="checkbox"/> Nov	<input checked="" type="checkbox"/> Dec

Continue

3 Leave the boxes unchecked for months John was eligible for other coverage (such as employer or Medicaid) or did not pay the premium for that month and click Continue.

HealthCare.gov | Tax Tools

Step 3 of "4": Review your information [View steps](#)

Review your information **4**

Tax year [Edit](#)
2020

John

Date of birth [Edit](#)
9/22/1970

Location(s) lived [Edit](#)
All year:
43215, Franklin County, OH

Marketplace coverage months [Edit](#)
All year

4 In the Review screen, confirm the information for each family member and click Continue.

HealthCare.gov | Tax Tools

Step 4 of "4": View SLCSPP premium results [View steps](#)

Your results **5**

These monthly premiums are used to calculate your premium tax credit. They're not the premiums you paid.

Enter these amounts on IRS Form 8962 when you prepare your 2020 income tax return.

Monthly SLCSPP premiums	
Jan	\$1,326.86
Feb	\$1,326.86
Mar	\$1,326.86
Apr	\$1,326.86

5 The results page shows the premium for the SLCSPP for the household. Use these amounts as if they appeared on Form 1095-A, Column B.



Remember: Print out the review information and the results page screens for the taxpayer's records.

Federal Poverty Lines

For purposes of the premium tax credit, eligibility for a certain year is based on the most recently published set of poverty lines as of the first day of open enrollment for coverage for that year. As a result, the tax credit for 2022 will be based on the 2021 federal poverty lines.

2021 Poverty Lines for the 48 Contiguous States and the District of Columbia

For families/households with more than 8 persons, add \$4,540 for each additional person (100% Poverty Line)

Persons in family/household	100% Poverty Line	138% Poverty Line	400% Poverty Line
1	\$12,880	\$17,774	\$51,520
2	\$17,420	\$24,040	\$69,680
3	\$21,960	\$30,305	\$87,840
4	\$26,500	\$36,570	\$106,000
5	\$31,040	\$42,835	\$124,160
6	\$35,580	\$49,100	\$142,320
7	\$40,120	\$55,366	\$160,480
8	\$44,660	\$61,631	\$178,640

2021 Poverty Lines for Alaska

For families/households with more than 8 persons, add \$5,680 for each additional person (100% Poverty Line)

Persons in family/household	100% Poverty Line	138% Poverty Line	400% Poverty Line
1	\$16,090	\$22,204	\$64,360
2	\$21,770	\$30,043	\$87,080
3	\$27,450	\$37,881	\$109,800
4	\$33,130	\$45,719	\$132,520
5	\$38,810	\$53,558	\$155,240
6	\$44,490	\$61,396	\$177,960
7	\$50,170	\$69,235	\$200,680
8	\$55,850	\$77,073	\$223,400

2021 Poverty Lines for Hawaii

For families/households with more than 8 persons, add \$5,220 for each additional person (100% Poverty Line)

Persons in family/household	100% Poverty Line	138% Poverty Line	400% Poverty Line
1	\$14,820	\$20,452	\$59,280
2	\$20,040	\$27,655	\$80,160
3	\$25,260	\$34,859	\$101,040
4	\$30,480	\$42,062	\$121,920
5	\$35,700	\$49,266	\$142,800
6	\$40,920	\$56,470	\$163,680
7	\$46,140	\$63,673	\$184,560
8	\$51,360	\$70,877	\$205,440

Applicable Figure Table Tax Year 2022 - Applicable Percentage/ Decimal

The decimal number from this table is used to calculate the taxpayer's contribution amount when completing Form 8962.

Income as % of FPL	Applicable Decimal	Income as % of FPL	Applicable Decimal	Income as % of FPL	Applicable Decimal	Income as % of FPL	Applicable Decimal
<150	0.0000	184	0.0136	219	0.0276	254	0.0416
150	0.0000	185	0.0140	220	0.0280	255	0.0420
151	0.0004	186	0.0144	221	0.0284	256	0.0424
152	0.0008	187	0.0148	222	0.0288	257	0.0428
153	0.0012	188	0.0152	223	0.0292	258	0.0432
154	0.0016	189	0.0156	224	0.0296	259	0.0436
155	0.0020	190	0.0160	225	0.0300	260	0.0440
156	0.0024	191	0.0164	226	0.0304	261	0.0444
157	0.0028	192	0.0168	227	0.0308	262	0.0448
158	0.0032	193	0.0172	228	0.0312	263	0.0452
159	0.0036	194	0.0176	229	0.0316	264	0.0456
160	0.0040	195	0.0180	230	0.0320	265	0.0460
161	0.0044	196	0.0184	231	0.0324	266	0.0464
162	0.0048	197	0.0188	232	0.0328	267	0.0468
163	0.0052	198	0.0192	233	0.0332	268	0.0472
164	0.0056	199	0.0196	234	0.0336	269	0.0476
165	0.0060	200	0.0200	235	0.0340	270	0.0480
166	0.0064	201	0.0204	236	0.0344	271	0.0484
167	0.0068	202	0.0208	237	0.0348	272	0.0488
168	0.0072	203	0.0212	238	0.0352	273	0.0492
169	0.0076	204	0.0216	239	0.0356	274	0.0496
170	0.0080	205	0.0220	240	0.0360	275	0.0500
171	0.0084	206	0.0224	241	0.0364	276	0.0504
172	0.0088	207	0.0228	242	0.0368	277	0.0508
173	0.0092	208	0.0232	243	0.0372	278	0.0512
174	0.0096	209	0.0236	244	0.0376	279	0.0516
175	0.0100	210	0.0240	245	0.0380	280	0.0520
176	0.0104	211	0.0244	246	0.0384	281	0.0524
177	0.0108	212	0.0248	247	0.0388	282	0.0528
178	0.0112	213	0.0252	248	0.0392	283	0.0532
179	0.0116	214	0.0256	249	0.0396	284	0.0536
180	0.0120	215	0.0260	250	0.0400	285	0.0540
181	0.0124	216	0.0264	251	0.0404	286	0.0544
182	0.0128	217	0.0268	252	0.0408	287	0.0548
183	0.0132	218	0.0272	253	0.0412	288	0.0552

Applicable Figure Table Tax Year 2022 - Applicable Percentage/ Decimal

The decimal number from this table is used to calculate the taxpayer's contribution amount when completing Form 8962.

Income as % of FPL	Applicable Decimal	Income as % of FPL	Applicable Decimal	Income as % of FPL	Applicable Decimal	Income as % of FPL	Applicable Decimal
289	0.0556	317	0.0643	345	0.0713	373	0.0783
290	0.0560	318	0.0645	346	0.0715	374	0.0785
291	0.0564	319	0.0648	347	0.0718	375	0.0788
292	0.0568	320	0.0650	348	0.0720	376	0.0790
293	0.0572	321	0.0653	349	0.0723	377	0.0793
294	0.0576	322	0.0655	350	0.0725	378	0.0795
295	0.0580	323	0.0658	351	0.0728	379	0.0798
296	0.0584	324	0.0660	352	0.0730	380	0.0800
297	0.0588	325	0.0663	353	0.0733	381	0.0803
298	0.0592	326	0.0665	354	0.0735	382	0.0805
299	0.0596	327	0.0668	355	0.0738	383	0.0808
300	0.0600	328	0.0670	356	0.0740	384	0.0810
301	0.0603	329	0.0673	357	0.0743	385	0.0813
302	0.0605	330	0.0675	358	0.0745	386	0.0815
303	0.0608	331	0.0678	359	0.0748	387	0.0818
304	0.0610	332	0.0680	360	0.0750	388	0.0820
305	0.0613	333	0.0683	361	0.0753	389	0.0823
306	0.0615	334	0.0685	362	0.0755	390	0.0825
307	0.0618	335	0.0688	363	0.0758	391	0.0828
308	0.0620	336	0.0690	364	0.0760	392	0.0830
309	0.0623	337	0.0693	365	0.0763	393	0.0833
310	0.0625	338	0.0695	366	0.0765	394	0.0835
311	0.0628	339	0.0698	367	0.0768	395	0.0838
312	0.0630	340	0.0700	368	0.0770	396	0.0840
313	0.0633	341	0.0703	369	0.0773	397	0.0843
314	0.0635	342	0.0705	370	0.0775	398	0.0845
315	0.0638	343	0.0708	371	0.0778	399	0.0848
316	0.0640	344	0.0710	372	0.0780	≥ 400	0.0850

Earned Income Table

Earned Income for EIC, **Additional Child Tax Credit, and Dependent Care Credit**

Includes	Doesn't include
<ul style="list-style-type: none"> • Taxable wages, salaries, and tips • Union strike benefits • Taxable long-term disability benefits received prior to minimum retirement age • Net earnings from self-employment • Gross income of a statutory employee • Household employee income • Nontaxable combat pay election • Nonemployee compensation • The rental value of a home or a housing allowance provided to a minister as part of the minister's pay (Out of Scope) • Taxable third-party sick pay 	<ul style="list-style-type: none"> • Interest and dividends • Social Security and railroad retirement benefits (including SSI and SSDI) • Welfare benefits • Workfare payments • Pensions and annuities (except if disability pension and taxpayer is under minimum retirement age) • Veteran's benefits (including VA rehabilitation payments) • Workers' compensation benefits • Alimony • Child support • Nontaxable foster-care payments • Unemployment compensation • Taxable scholarship or fellowship grants that aren't reported on Form W-2 • Earnings for work performed while an inmate at a penal institution or on work release¹ • Salary deferrals (for example, under a 401(k) or 403(b) plan or the Federal Thrift Savings Plan) • The value of meals or lodging provided by an employer for the convenience of the employer • Disability insurance payments resulting from premiums paid by the taxpayer • Excludable dependent care benefits (line 25 of Form 2441) • Salary reductions such as under a cafeteria plan • Excludable employer-provided educational assistance benefits (may be shown in box 14 of Form W-2)

¹ This particular income is entered as other income on the return and not counted as earned income. [See page D-63 for how to enter this particular income.](#)

Common EIC Filing Errors

- Claiming a child who doesn't meet the residency and relationship requirements
- Married taxpayers incorrectly filing as a single or head of household
- Incorrectly reporting income, particularly income and expenses from self-employment
- Incorrect Social Security numbers
- **Not claiming a qualifying child because the child is not a dependent, e.g., a full time student under age 24 who supported themselves. Support is not a test for EIC.**

Summary of EIC Eligibility Requirements

For a helpful graph to explain the EIC payment amounts and qualifications, see the [NTTC EITC Graph](#)

Part A Rules for Everyone	Part B Rules If You Have a Qualifying Child	Part C Rules If You Don't Have a Qualifying Child	Part D Earned Income and AGI Limitations
Taxpayers & qualifying children must all have SSN that is valid for employment by the due date of the return (including extensions). ¹	Child must meet the relationship, age, residency test and joint return tests but not the support test. The child doesn't have to be your dependent. ²	Must be at least age 25 but under age 65 as of December 31. ³	<p>You must have earned income to qualify for this credit. Your earned income and AGI must be less than:</p> <ul style="list-style-type: none"> • \$53,057 (\$59,187 for married filing jointly) if you have three or more qualifying children, • \$49,399 (\$55,529 for married filing jointly) if you have two qualifying children, • \$43,492 (\$49,622 for married filing jointly) if you have one qualifying child, or • \$16,480 (\$22,610 for married filing jointly) if you don't have a qualifying child.
Filing status can't be married filing separately unless you meet an exception. ⁴	Qualifying child can't be used by more than one person to claim the EIC.	Can't be the dependent of another person.	
Must be a U.S. citizen or resident alien all year.	The taxpayer can't be a qualifying child of another person.	Must have lived in the United States more than half the year.	
Can't file Form 2555 (relating to foreign earned income).		Can't be a qualifying child of another person.	
Investment income must be \$10,300 or less.			
Can't be a qualifying child of another person.			



Taxpayers cannot file an amended return to claim the credit for a year they did not originally have a valid Social Security number.

¹ If the taxpayer's Social Security card says "VALID FOR WORK ONLY WITH INS OR DHS AUTHORIZATION," the taxpayer can use the Social Security number to claim EIC if they otherwise qualify.

If taxpayer (or spouse, if filing a joint return) or dependent has an individual taxpayer identification number (ITIN), they can't get the EIC. ITINs are issued by the IRS to noncitizens who can't get an SSN. Singles and couples who have Social Security numbers can claim the credit, even if their children don't have SSNs. In this instance, they would get the smaller credit available to childless workers. In the past, these filers didn't qualify for the credit.

If the taxpayer's Social Security card has a "NOT VALID FOR EMPLOYMENT" imprint, and if the card-holder obtained the SSN to get a federally funded benefit, such as Medicaid, they can't get the EIC.

² To meet the joint return test, the child cannot file a joint return for the year unless it's only to claim a refund of income tax withheld or estimated tax paid.

³ Taxpayers turning 25 on January 1st are considered to be 25 as of December 31st. Taxpayers reaching the age 65 on January 1st are still considered to be 64 as of December 31st.

⁴ Taxpayers can claim EIC who are married, not filing a joint return, had a qualifying child living with them for more than 1/2 the year and either lived apart from their spouse for the last 6 months of the year or are legally separated according to state law under legal separation agreement or a decree of separate maintenance and didn't live in the same household as the spouse at the end of the year.

EIC General Eligibility Rules

Step	Probe/Ask the taxpayer	Action
1	Calculate the taxpayer's earned income and adjusted gross income (AGI) for the tax year. Are both less than: <ul style="list-style-type: none"> • \$53,057 (\$59,187 married filing jointly) with three or more qualifying children; • \$49,399 (\$55,529 married filing jointly) with two qualifying children; • \$43,492 (\$49,622 married filing jointly) with one qualifying child; or • \$16,480 (\$22,610 married filing jointly) with no qualifying children? 	If YES, go to Step 2. If NO, STOP. You can't claim the EIC.
2	Do you (and your spouse, if filing jointly) have a Social Security number (SSN) that allows you to work? ¹ Answer "NO" if the taxpayer's Social Security card has a "NOT VALID FOR EMPLOYMENT" imprint, and if the cardholder obtained the SSN to get a federally funded benefit, such as Medicaid.	If YES, go to Step 3. If NO, STOP. You can't claim the EIC.
3	Is your filing status married filing separately?	If YES, You can't claim the EIC unless you meet an exception. See Footnote 4 on page I-2. If NO, go to Step 4
4	Are you (or your spouse, if married) a nonresident alien? Answer "NO" if the taxpayer is married filing jointly, and one spouse is a citizen or resident alien and the other is a nonresident alien.	If YES and you are either unmarried or married but not filing a joint return, STOP. You can't claim the EIC. If NO, go to Step 5.
5	Are you (or your spouse, if filing jointly) filing Form 2555 (Foreign Earned Income) to exclude income earned in a foreign country?	If YES, STOP. You can't claim the EIC. If NO, go to Step 6.
6	Is your investment income (interest, tax exempt interest, dividends, capital gains distributions & capital gains) more than \$10,300?	If YES, STOP. You can't claim the EIC. If NO, go to Step 7.
7	Are you (or your spouse, if filing jointly) the qualifying child of another taxpayer?	If YES, STOP. You can't claim the EIC. If NO, go to the interview tips for EIC—With a Qualifying Child or EIC—Without a Qualifying Child.

¹ If the taxpayer's Social Security card says VALID FOR WORK ONLY WITH INS OR DHS AUTHORIZATION, the taxpayer can use the Social Security number to claim EIC if they otherwise qualify.



Taxpayer must check the checkbox on Schedule EIC for MFS treated as not married for purpose of claiming EIC to claim the credit.

The IRS cannot issue refunds before mid-February for returns that claim the earned income credit (EIC).



*If the taxpayer is filing MFS and meets the requirements to claim EIC, go to **Basic Information**>**Personal Information**>**Filing Married Filing Separate** and meets the requirements to claim the EIC.*

EIC With a Qualifying Child

Step	Probe/Ask the taxpayer	Action
1	Does your qualifying child have an SSN that allows him or her to work? Answer NO if the child's Social Security card says "NOT VALID FOR EMPLOYMENT" and his or her SSN was only obtained to get a federally funded benefit.	If YES, go to Step 2. If NO, STOP. You can't claim the EIC on the basis of this qualifying child, however, you may qualify to claim the childless EIC if you meet the requirements.
2	Is the child your son, daughter, stepchild, adopted child, or eligible foster child, brother, sister, half brother, half sister, stepbrother, stepsister, or a descendant of any of them?	If YES, go to Step 3. If NO, STOP. This child isn't your qualifying child. Go to interview tips for EIC Without a Qualifying Child.
3	<ul style="list-style-type: none"> • Was the child any of the following at the end of the tax year? • Under age 19 and younger than the taxpayer (or spouse, if filing jointly) • Under age 24 and a full-time student and younger than the taxpayer (or spouse, if filing jointly), or • Any age and permanently and totally disabled 	If YES, go to Step 4. If NO, STOP. This child isn't your qualifying child. Go to interview tips for EIC Without a Qualifying Child.
4	Did the child file a joint return for the year? ¹ Answer NO if the child and his or her spouse filed a joint return only to claim a refund of income tax withheld or estimated tax paid.	If NO, go to Step 5. If YES, STOP. This child isn't your qualifying child (failed the joint return test). Go to interview tips for EIC Without a Qualifying Child.
5	Did the child live with you in the United States for more than half (183 days for 2022) of the tax year? ² Active duty military personnel stationed outside the United States are considered to live in the United States for this purpose.	If YES, go to Step 6. If NO, STOP. This child isn't your qualifying child. Go to interview tips for EIC Without a Qualifying Child.
6	Is the child a qualifying child of another person? There may be a case when a qualifying child can't be claimed by anyone. Example: The only parent that the child lives with doesn't work or file a tax return and another adult can't meet the general eligibility rules. In this example, no one qualifies to claim this child as a qualifying child for EIC.	If YES, explain to the taxpayer what happens when more than one person claims the EIC using the same child (Qualifying Child of More than One Person rule). If the taxpayer chooses to claim the credit with this child, compute the EIC using the appropriate EIC worksheets. If NO, compute the EIC using the appropriate EIC worksheet.

¹ If your child was married at the end of the year, he or she doesn't meet the joint return test unless you can claim the child as a dependent or you can't claim the child as a dependent because you gave that right to the child's other parent.

² Temporary absences. Count time that you or your child is away from home on a temporary absence due to a special circumstance as time the child lived with you. Examples of a special circumstance include illness, school attendance, business, vacation, military service, and detention in a juvenile facility.

EIC Without a Qualifying Child

Step	Probe/Ask the taxpayer	Action
1	Can you (or your spouse, if filing jointly) be claimed as a dependent by another person?	If NO , go to Step 2. If YES , STOP. You can't claim the EIC.
2	Were you (or your spouse, if filing jointly) at least 25 but under age 65 on December 31 of the tax year?	If NO , STOP. You can't claim the EIC unless an exception applies. See the Note below. If YES , go to Step 3.
3	Did you (and your spouse, if filing jointly) live in the United States for more than half (at least 183 days) of the tax year?	If NO , STOP. You can't claim the EIC. If YES , compute EIC using the appropriate EIC worksheet.



Taxpayers born on January 1st are considered to be of age as of December 31st. Taxpayers reaching the age of 65 on January 1st are still considered 64 as of December 31st.

Qualifying Child of More than One Person

If the child meets the conditions to be the qualifying child of more than one person, only one person can claim the child. The tiebreaker rules, which follow, explain who, if anyone, can claim the EIC when more than one person has the same qualifying child. However, the tiebreaker rules don't apply if the other person is your spouse and you file a joint return. Review all of the conditions to see which one applies.

- If only one of the persons is the child's parent, the child is treated as the qualifying child of the parent.
- If the parents don't file a joint return together but both parents claim the child as a qualifying child, the IRS will treat the child as the qualifying child of the parent with whom the child lived for the longer period of time in 2022. If the child lived with each parent for the same amount of time, the IRS will treat the child as the qualifying child of the parent who had the higher adjusted gross income (AGI) for 2022.
- If no parent can claim the child as a qualifying child, the child is treated as the qualifying child of the person who had the highest AGI for 2022.
- If a parent can claim the child as a qualifying child but no parent does so claim the child, the child is treated as the qualifying child of the person who had the highest AGI for 2022, but only if that person's AGI is higher than the highest AGI of any of the child's parents who can claim the child.



If the taxpayers can't claim the EIC because their qualifying child is treated under the tiebreaker rules as the qualifying child of another person for 2022, they may be able to take the EIC using a different qualifying child, or take the EIC if they qualify using the rules for people who don't have a qualifying child.



*Subject to these tiebreaker rules, the taxpayer and the other person may be able to choose which of them claims the child as a qualifying child. See [Publication 596](#), *Earned Income Credit (EIC)*, for examples. Only parents have the option to choose which parent will claim the child. All other taxpayers wanting to claim the qualifying child must follow the tiebreaker rules. See [Pub 596](#) for examples. The IRS will apply the tiebreaker rules when the child is claimed by multiple taxpayers.*

Tiebreaker rules are also shown in the [Qualifying Child or Relative Resource Tool](#).

Disallowance of Certain Credits



Federal section>Deductions>Credit menu>Claiming Refundable Credits After Disallowance

Form 8862, Information to Claim Certain Credits After Disallowance, must be completed for any taxpayer whose EIC, credit for other dependents (ODC), child tax credit (CTC), additional child tax credit (ACTC), or American opportunity tax credit (AOTC), was previously reduced or disallowed and the taxpayer received a letter saying they had to complete and attach Form 8862 to claim the credit(s) the next time.

If the IRS determined a taxpayer claimed the credit(s) due to reckless or intentional disregard of the rules (not due to math or clerical errors) the taxpayer can't claim the credit(s) for 2 tax years. If the error was due to fraud, then the taxpayer can't claim the credit(s) for 10 tax years.

Two situations may require completion of Form 8862

1. The IRS advised the taxpayer that form 8862 must be completed for a future tax return.
2. A return has been rejected with reject code IND-046-01 – “Incorrect Data: Form 8862 must be present in the return. The e-File database indicates the taxpayer must file Form 8862 to claim Earned Income Credit after disallowance.”



Steps for completing Form 8862:

- Enter 8862 in the forms search box
- Select **Information to Claim Certain Refundable Credits After Disallowance**
- Select **BEGIN** for the Credit to be claimed, e.g. Claim EIC After Disallowance



Credits listed will be the ones for which the taxpayer is eligible.

For EIC disallowance

- Do not click the first box “Check here if the only reason your EIC was reduced or disallowed in the earlier year was because you incorrectly reported your earned income or investment income” unless that is the actual reason the EIC was reduced/eliminated.
- Answer remaining questions and click **Continue**. Questions must be answered for all children.

For CTC/ACTC

- Select **Claim Credit** then **Continue**

For AOTC

- Select Form **8863** and confirm entries

Not Eligible for EIC:

If the taxpayer is not eligible for Earned Income Credit for any reason (including a previous year disallowance), click **BEGIN** on the Not Eligible for EIC line. Select both the check boxes after reading them carefully to determine that the taxpayer agrees to not claim earned income credit on this return.

Tax Treatment of Scholarship and Fellowship Payments

A scholarship or fellowship is tax free (excludable from gross income) only if:

- You are a candidate for a degree at an eligible educational institution. You are a candidate for a degree if you attend a primary or secondary school or are pursuing a degree at a college or university, or attend an educational institution that offers a program of training to prepare students for gainful employment in a recognized occupation and is authorized under federal or state law to provide such a program and is accredited by a nationally recognized accreditation agency.

A scholarship or fellowship is tax free only to the extent:

- It doesn't exceed your qualified education expenses;
- It isn't designated or earmarked for other purposes (such as room and board), and doesn't require (by its terms) that it can't be used for qualified education expenses; and
- It doesn't represent payment for teaching, research, or other services required as a condition for receiving the scholarship. (But for exceptions, see Payment for services in Publication 970, Tax Benefits for Education.)

Use Worksheet 1–1 to figure the amount of a scholarship or fellowship you can exclude from gross income.

Education Expenses

The following are qualified education expenses for the purposes of tax-free scholarships and fellowships:

- Tuition and fees required to enroll at or attend an eligible educational institution.
- Course-related expenses, such as fees, books, supplies, and equipment that are required for the courses at the eligible educational institution. These items must be required of all students in your course of instruction.

Qualified education expenses don't include the cost of:

- Room and board
- Research
- Equipment and other expenses not required for enrollment in or attendance at an eligible educational institution
- Travel
- Clerical help

Tax Treatment of Scholarship and Fellowship Payments (continued)

Worksheet 1-1. Taxable Scholarship and Fellowship Income

1. Enter the total amount of any scholarship or fellowship grant for 2022. See Amount of scholarship or fellowship grant in Publication 970.	1.
<ul style="list-style-type: none"> • If you are a degree candidate at an eligible educational institution, go to line 2. • If you aren't a degree candidate at an eligible educational institution, stop here. The entire amount is taxable. For information on how to report this amount on your tax return, see Entering Other Compensation in TaxSlayer in Tab D. 	
2. Enter the amount from line 1 that was for teaching, research, or any other services required as a condition for receiving the scholarship. Don't include amounts received for these items under the National Health Service Corps Scholarship Program, the Armed Forces Health Professions Scholarship and Financial Assistance Program, or a comprehensive student work-learning-service program (as defined in Section 448(e) of the Higher Education Act of 1965) operated by a work college (as defined in that section).	2.
3. Subtract line 2 from line 1.	3.
4. Enter the amount from line 3 that your scholarship or fellowship grant required you to use for other than qualified education expenses.	4.
5. Subtract line 4 from line 3.	5.
6. Enter the amount of your qualified education expenses	6.
7. Enter the smaller of line 5 or line 6. This amount is the most you can exclude from your gross income ¹ (the tax-free part of the scholarship or fellowship grant)	7.
8. Subtract line 7 from line 5.	8.
9. Taxable part. Add lines 2, 4, and 8. See Entering Other Compensation in TaxSlayer in Tab D, for how to report this amount on your tax return.	9.

¹ However, a scholarship or fellowship grant isn't treated as tax free to the extent the student includes it in gross income (the student may or may not be required to file a tax return) for the year the scholarship or fellowship grant is received and either:

- The scholarship or fellowship grant (or any part of it) must be applied (by its terms) to expenses (such as room and board) other than qualified education expenses.
- The scholarship or fellowship grant (or any part of it) may be applied (by its terms) to expenses (such as room and board) other than qualified education expenses.

You may be able to increase the combined value of an education credit and certain educational assistance if the student includes some or all of the educational assistance in income in the year it is received. See [Publication 970](#) for more information.

Highlights of Education Tax Benefits for Tax Year 2022

This chart highlights some differences among the benefits discussed in Publication 970. See the text for definitions and details. Don't rely on this chart alone.



Expenses for professional development of an educator can be claimed as an educator expense adjustment.



You generally can't claim more than one benefit for the same education expense.

What type of benefit?	What is your benefit?	What is the annual limit?
Scholarships, Fellowships, Grants, and Tuition Reductions	Amounts received may not be taxable	None
American Opportunity Credit	Credits can reduce the amount of tax you have to pay. 40% of the credit may be refundable (limited to \$1,000 per student).	\$2,500 credit per student (100% of the first \$2,000 plus 25% of the second \$2,000 of qualified expenses per student)
Lifetime Learning Credit	Credits can reduce amount of tax you must pay	\$2,000 credit per tax return (20% of up to \$10,000 of qualified expenses)
Student Loan Interest Deduction	Can deduct interest paid on qualified loans. See Tab E, Adjustments, for more information.	\$2,500 deduction per return
Coverdell ESA* OOS if taxable	Earnings not taxed	\$2,000 contribution per beneficiary
Qualified Tuition Program (QTP) (529 Plan)* OOS if taxable	Earnings not taxed	None
Education Exception to Additional Tax on Early IRA Distributions*	No 10% additional tax on early distribution	Amount of qualified education expenses reduced by any tax-free educational assistance
Education Savings Bond Program* OOS	Interest not taxed	Amount of qualified education expenses
Employer - Provided Educational Assistance*	Employer benefits not taxed	\$5,250 exclusion
Business Deduction for Work-Related Education	Can deduct expenses	Amount of qualifying work-related education expenses

*Any nontaxable distribution is limited to the amount that doesn't exceed qualified education expenses.
OOS = Out of Scope

Highlights of Education Tax Benefits for Tax Year 2022

What is the type of benefit?	What expenses qualify besides tuition and required enrollment fees?
Scholarships, Fellowships, Grants, and Tuition Reductions	Course-related expenses such as fees, books, supplies, and equipment that are required for the course.
American Opportunity Credit	Course-related books, supplies, and equipment. See page J-8 , What are Qualifying Expenses, later for additional information. Note: The maximum amount of qualified education expenses is \$4,000.
Lifetime Learning Credit	Amounts paid for required books, etc., that must be paid to the educational institution, etc., are required fees. Note: The maximum amount of qualified education expenses is \$10,000
Coverdell ESA* OOS if taxable	<ul style="list-style-type: none"> • Books, Supplies, Equipment • Expenses for special needs services • Payments to QTP • Higher education: Room and Board if at least half-time student • Elem/sec (K-12) education: Tutoring, Room & board, Uniforms, Transportation, Computer access • Supplementary expenses
Qualified Tuition Program (QTP) (529 Plan)* OOS if taxable	<ul style="list-style-type: none"> • Higher Education: Books, Supplies ,Equipment • Room & board if at least half-time student • Expenses for special needs services • Computer Equipment, computer software, or Internet access and related services • Elem/sec (K-12) education: tuition only, see Pub 970 • Principal or interest on beneficiary's or sibling's student loan. The amount of distributions for loan repayments of any individual is limited to \$10,000 lifetime. Retroactive to TY2019
Education Exception to Additional Tax on Early IRA Distributions*	<ul style="list-style-type: none"> • Books, Supplies, Equipment including computer or peripheral equipment, computer software and internet access and related services if used primarily by the student enrolled at an eligible education institution • Room & board if at least half-time student • Expenses for special needs services
Education Savings Bond Program* OOS	<ul style="list-style-type: none"> • Payments to Coverdell ESA • Payments to Qualified Tuition Program (QTP)
Employer-Provided Educational Assistance*	<ul style="list-style-type: none"> • Books, Supplies and Equipment • Principal or interest on any qualified education loan
Business Deduction for Work-Related Education	<ul style="list-style-type: none"> • Transportation • Travel • Other necessary expenses

*Any nontaxable distribution is limited to the amount that doesn't exceed qualified education expenses.

OOS = Out of Scope

Highlights of Education Tax Benefits for Tax Year 2022

What is the type of benefit?	What education qualifies?	What are some of the other conditions that apply?	In what income range do benefits phase out?
Scholarships, Fellowships, Grants, and Tuition Reductions	<ul style="list-style-type: none"> Undergraduate & graduate K-12 	<ul style="list-style-type: none"> Must be in degree or vocational program Payment of tuition and required fees must be allowed under the grant 	<ul style="list-style-type: none"> No phaseout
American Opportunity Credit	<ul style="list-style-type: none"> Undergraduate & graduate A graduate student can claim the American Opportunity Credit if and only if the student hasn't completed the first four years before the beginning of the tax year 	<ul style="list-style-type: none"> Can be claimed for only 4 tax years (which includes years Hope credit claimed) Must be enrolled at least half-time in degree program No felony drug conviction(s) Must not have completed first 4 years of postsecondary education before end of preceding tax year 	<ul style="list-style-type: none"> \$80,000 - \$90,000 \$160,000 - \$180,000 for joint returns
Lifetime Learning Credit	<ul style="list-style-type: none"> Undergraduate & graduate courses to acquire or improve job skills 	<ul style="list-style-type: none"> No other conditions 	<ul style="list-style-type: none"> \$80,000 - \$90,000 \$160,000 - \$180,000 for joint returns
Student Loan Interest Deduction	<ul style="list-style-type: none"> Undergraduate & graduate 	<ul style="list-style-type: none"> Must have been at least half-time student in degree program 	<ul style="list-style-type: none"> \$70,000 - \$85,000 \$145,000 - \$175,000 for joint returns
Coverdell ESA* OOS if taxable	<ul style="list-style-type: none"> Undergraduate & graduate K-12 	<ul style="list-style-type: none"> Assets must be distributed at age 30 unless special needs beneficiary 	<ul style="list-style-type: none"> \$95,000 - \$110,000 \$190,000 - \$220,000 for joint returns
Qualified Tuition Program (QTP) (529 Plan)* OOS if taxable	<ul style="list-style-type: none"> Undergraduate & graduate K -12 for no more than \$10,000 of tuition Apprenticeship program that is registered and certified by the Dept of Labor 	<ul style="list-style-type: none"> Distributions for principal or interest paid on the designated beneficiary's or their sibling's qualified student loan have a lifetime limit of \$10,000 per individual. Retroactive to 2019. 	<ul style="list-style-type: none"> No phaseout
Education Exception to Additional Tax on Early IR Distributions*	<ul style="list-style-type: none"> Undergraduate & graduate 	<ul style="list-style-type: none"> No other conditions 	<ul style="list-style-type: none"> No phaseout
Education Savings Bond Program* OOS	<ul style="list-style-type: none"> Undergraduate & graduate 	<ul style="list-style-type: none"> Applies only to qualified series EE bonds issued after 1989 or series I bonds 	<ul style="list-style-type: none"> \$85,800-\$100,800 \$128,650-\$158,650 for joint and qualifying surviving spouse with a dependent child returns
Employer-Provided Educational Assistance*	<ul style="list-style-type: none"> Undergraduate & graduate 	<ul style="list-style-type: none"> No other conditions 	<ul style="list-style-type: none"> No phaseout
Business Deduction for Work-Related Education	<ul style="list-style-type: none"> Required by law to keep present job, salary, status Maintain or improve job skills 	<ul style="list-style-type: none"> Can't be to meet minimum educational requirements of present trade/business Can't qualify you for a new trade/business 	<ul style="list-style-type: none"> No phaseout

*Any nontaxable distribution is limited to the amount that doesn't exceed qualified education expenses.
OOS = Out of Scope



Taxpayers filing MFS cannot claim deductions for the American opportunity credit, lifetime learning credit, or student loan interest deductions.

Education Credits



Federal Section > Deductions > Credits Menu > Education Credits; or Keyword “EDUCA” or “886”

Tax-Aide recommends taxpayer complete the [Education Credits Worksheet](#) to help claim maximum benefits

Probe/Action: To determine if a taxpayer qualifies for the education credit.



Taxpayers who claim the American opportunity credit even though they are not eligible can be banned from claiming the credit for up to 10 years.

Tax-Aide recommends [Jeff Bogart's Education Benefits Calculator](#) for help in maximizing tax benefits from educational expenses.

Comparison of Education Credits

Credit Conditions	American Opportunity Credit	Lifetime Learning Credit
Maximum credit	Up to \$2,500 credit per eligible student	Up to \$2,000 credit per return (20% of first \$10,000)
Limit on modified adjusted gross income (MAGI)	\$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying surviving spouse	\$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying surviving spouse
Refundable or nonrefundable	40% of credit may be refundable ¹ ; the rest is nonrefundable	Nonrefundable—credit limited to the amount of tax you must pay on your taxable income
Number of years of postsecondary education	Available ONLY if the student had not completed the first 4 years of post secondary education before 2022. See Completion of first 4 years in Publication 970.	Available for all years of postsecondary education and for courses to acquire or improve job skills
Number of tax years credit available	Available ONLY for 4 tax years per eligible student (including any year(s) Hope credit was claimed)	Available for an unlimited number of tax years
Type of program required	Student must be pursuing a program leading to a degree or other recognized education credential	Student does not need to be pursuing a program leading to a degree or other recognized education credential
Number of courses	Student must be enrolled at least half-time ² for at least one academic period beginning during 2022 (or the first 3 months of 2023 if the qualified expenses were paid in 2022)	Available for one or more courses
Felony drug conviction	As of the end of 2022, the student had not been convicted of a felony for possessing or distributing a controlled substance	Felony drug convictions do not make the student ineligible
Qualified expenses	Tuition, required enrollment fees, and course materials that the student needs for a course of study whether or not the materials are bought at the educational institution as a condition of enrollment or attendance	Tuition and required enrollment fees (including amounts required to be paid to the institution for course-related books, supplies, and equipment)
Payments for academic periods	Payments made in 2022 for academic periods beginning in 2022 or beginning in the first 3 months of 2023	Payments made in 2022 for academic periods beginning in 2022 or beginning in the first 3 months of 2023
TIN needed by filing due date	Filers and students must have a TIN by the due date of their 2022 return (including extensions)	
Educational institution's EIN	You must provide the educational institution's employer identification number (EIN) on your Form 8863, Education Credits.	

¹ None of the credit is refundable if (1) the taxpayer claiming the credit is (a) under age 18 or (b) age 18 at the end of the year, and their earned income was less than one-half of their own support or (c) a full time student over 18 and under 24 and their earned income was less than one-half of their own support; and (2) the taxpayer has at least one living parent, and; (3) the taxpayer **doesn't** file a joint return.

² The standard for what is half of the normal full-time workload is determined by each eligible educational institution.

Education Credits (continued)



Emergency financial aid grants used for a component of the cost of attendance or for unexpected expenses, unmet financial need, or expenses related to the disruption of campus operations on account of the COVID-19 pandemic, such as food, housing, health care (including mental health care), or child care, are not included in gross income. Taxpayers may claim the American Opportunity Credit or the Lifetime Learning Credit for eligible expenses paid with emergency financial aid grant funds if they otherwise meet the requirements for the credit. The grants may not be reported on Form 1098-T. See [Higher Education Emergency Grant FAQs](#) for details. **Grant will not prevent expenses from being used for credits. Grant will not prevent expenses from being used for deduction or credits.**

Who Can Claim the Credit?

- Taxpayers who paid qualified educational expenses of higher education for an eligible student unless filing MFS.
- Taxpayers who paid the education expenses for a student enrolled at or attending an eligible educational institution. To determine if eligible, go to the U.S. Department of Education's Office of Post-secondary Education (OPE) website.
- The eligible student is either the taxpayer, taxpayer's spouse or their dependent.



Qualified education expenses are considered paid by the taxpayer if paid by their dependent or a third party on behalf of the dependent. If a student isn't claimed as a dependent (even if eligible to be claimed), only the student can claim an education credit no matter who paid the expenses. Anyone paying the expenses (even directly to the institution) are considered to have given a gift to the student who in turn is treated as having paid the expenses.



There are two 4-year tests for the American opportunity credit. First, the credit can be taken for only 4 tax years. Second, the student must not have completed four years of **post secondary** academic credit before the beginning of this tax year. Follow the examples in the "Who is an Eligible Student for the American Opportunity Credit" section in Publication 970 for additional information.

Who Can Claim a Dependent's Expenses?

If the taxpayer...	Then only...
Has a dependent who is an eligible student	The taxpayer can claim the credit based on that dependent's expenses. The dependent can't claim the credit.
Doesn't claim the dependent on the tax return	The dependent can claim the credit. The taxpayer can't claim the credit based on the dependent's expenses.

Who Can't Claim the Credit?

- Married filing separately filing status
- Anyone listed as a dependent on another person's tax return
- Taxpayers whose modified AGI is more than the allowable income limits
- Taxpayer (or the spouse) was a nonresident alien for any part of the tax year unless one of the exceptions listed in [Publication 519](#), U.S. Tax Guide for Aliens, applies

Education Credits (continued)

What Expenses Qualify?

- Expenses paid for an academic period starting in 2022 or the first 3 months of 2023
- Expenses not refunded when the student withdraws from class
- Expenses paid with the proceeds from a loan

What are Qualifying Expenses?

- For the American opportunity credit, course-related materials are books, supplies, and equipment needed for a course of study whether or not the materials are purchased from the educational institution as a condition of enrollment or attendance. The purchase of computer or peripheral equipment, computer software, or Internet access and related services qualify for the credit if the student needs the computer for attendance at the educational institution.

What is Tax-Free Educational Assistance?

- Tax-free parts of scholarships and fellowships
- Pell Grants (see [Publication 970](#))
- Employer-provided educational assistance (see [Publication 970](#))
- Veterans' educational assistance
- Any other nontaxable payment (other than gifts or inheritances) received as educational assistance



Don't reduce the qualified education expenses by any scholarship or fellowship reported as income on the student's tax return if the use of the scholarship isn't restricted and used to pay education expenses that aren't qualified (such as room and board).



Taxpayers must have a Form 1098-T from an eligible educational institution to claim education benefits.



If the student includes the tax free educational assistance in income, has a filing requirement, and unearned income (including the taxable scholarship) over \$2,300, the student may need to file Form 8615, Tax for Certain Children Who Have Unearned Income (Kiddie Tax). In that case, the return is Out of Scope.

Recovery of Prior Year's Education Expenses

For education expenses claimed in a prior year and later refunded or reimbursed in the current tax year:

- If was claimed as a credit, then may require recapture (out of scope)
- If was claimed as an adjustment on Schedule 1, then include recovery as other income in current year
- If was claimed as a business expense then enter recovery as income on Schedule C in current year

Determining Qualified Education Expenses

Box 1 may include nontaxable scholarship and grant amounts. Some students may choose to pay nonqualifying expenses with scholarship/Pell Grant funds, making the scholarship/Pell Grant taxable. This is true even if the scholarship/grant was paid directly to the school. This may increase the amount of qualifying expenses that can be used in calculating an education credit. Examples can be found in Coordination with Pell grants and other scholarships or fellowship grants in Publication 970.

Determine the amount paid by verifying the payment received from the student account statement with the amount shown in Box 1 of Form 1098-T. Remember to include books, supplies, course related materials and equipment if claiming the American opportunity credit. Also remember to include out of pocket payments made by the student or on the student's behalf. This includes student loans, payments, credit cards and taxable portions of scholarships/grants.

Example – Bill and Sue are eligible to claim the American opportunity credit for their daughter Sarah, who is in her first year of college. They have a Form 1098-T with \$7,000 in box 1 and a \$3,000 Pell Grant in box 5. During your interview with Bill and Sue, you determine that \$3,000 was paid by Pell Grant and \$4,000 was paid by loan proceeds. They paid \$500 for books in 2022. To calculate the eligible expenses for their credit, take the \$7,000 (\$3,000 grant + \$4,000 loan) paid in 2022, plus the \$500 for books and enter on line 1 of the worksheet below. The \$3,000 Pell Grant will be entered on line 2a. The line 3 amount is \$3,000. Subtracting line 3 from line 1, you get qualified education expenses of \$4,500. If the resulting qualified expenses are less than \$4,000, the student may choose to treat some of the grant as income to make more of the expenses eligible for the credits.

<input type="checkbox"/> CORRECTED			
FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Payments received for qualified tuition and related expenses	OMB No. 1545-1574
Clark University 150 Learning Drive Memphis, TN 38101		\$ 7,000	2022
FILER'S employer identification no. STUDENT'S TIN		2	Form 1098-T
98-000XXXX 800-00-XXXX		3	Tuition Statement
STUDENT'S name		4 Adjustments made for a prior year	5 Scholarships or grants
Sarah Pine		\$ OOS	\$ 3,000
Street address (including apt. no.)		6 Adjustments to scholarships or grants for a prior year	7 Checked if the amount in box 1 includes amounts for an academic period beginning January–March 2022 <input type="checkbox"/>
123 Main Street		\$ OOS	Copy B For Student This is important tax information and is being furnished to the IRS. This form must be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.
City or town, state or province, country, and ZIP or foreign postal code		9 Checked if a graduate student <input type="checkbox"/>	
Service Provider/Acct. No. (see instr.)		8 Checked if at least half-time student <input checked="" type="checkbox"/>	\$
Form 1098-T (keep for your records)		www.irs.gov/Form1098T Department of the Treasury - Internal Revenue Service	

Adjusted Qualified Education Expenses Worksheet (Form 8863 instructions)

1. Total qualified education expenses paid for on behalf of the student in 2022 for the academic period	7,500
2. Less adjustments:	
a. Tax-free educational assistance received in 2022 allocable to the academic period	3,000
b. Tax-free educational assistance received in 2023 (and before you file your 2022 tax return) allocable to the academic period	0
c. Refunds of qualified education expenses paid in 2022 if the refund is received in 2022 or in 2023 before you file your 2022 tax return	0
3. Total adjustments (add lines 2a, 2b, and 2c)	3,000
4. Adjusted qualified education expenses. Subtract line 3 from line 1. If zero or less, enter -0-	4,500



If the student doesn't have a copy of their student account statement, ask them to go online through their college or university to get this information.



Forms 1098-T with amounts listed in boxes 4 or 6 are Out of Scope (OOS).

Entering Education Credits



Federal Section>Deductions>Credits Menu>Education Credits; or Keyword "8863"

Tax-Aide recommends Jeff Bogart's [Education Benefits Calculator](http://cotaxaide.org/tools) at cotaxaide.org/tools for help in maximizing tax benefits from educational expenses."

Form 8863 - Educational Credit

If student did not receive Form 1098-T, then they must be able to demonstrate that they were enrolled at an eligible educational institution and can substantiate the payment of qualified tuition and related expenses. Tip: Form 1098-T is typically available online in the student's school account.

Select an Eligible Student

Sample Taxpayer - 700-XX-XXXX

Select the type of credit *

American Opportunity

Lifetime Learning

Qualified Expenses *

Please ensure that you reduce the amount entered for "qualified expenses" by any scholarships / grants received, pursuant to [IRS Publication 970](#).

\$

[Add Another Institution](#)

Institution 1

Name *

Check here if foreign address

Address (street number & name) *

ZIP code *

City, town, or post office *

State *

- Please Select -

If the taxpayer was under age 24 at the end of the year and met the conditions as outlined in the student under age 24 chart in this tab, they can't take the refundable American opportunity credit.



TaxSlayer will allow you to compare the education benefits and determine the largest refund using each benefit.

See determining qualified expenses page earlier in this tab.

For lifetime learning credit, course-related books, materials, and supplies are not included as qualified expenses unless paid directly to the institution as a condition of enrollment.

Entering Education Credits (continued)



Federal Section>Deductions>Credits Menu>Education Credits Form 1098-T; or Keyword "8863" or "1098-T" Tax-Aide recommends Jeff Bogart's Education Benefits Calculator at cotaxaide.org/tools for help in maximizing tax benefits from educational expenses."

Did the student receive Form 1098-T from this institution for 2021? *

Yes

No

Did the student receive Form 1098-T from this institution for 2020 with Box 2 filled in and Box 7 checked? *

Yes

No

Enter the Institution's Federal Identification Number (from Form 1098-T)

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Has the Hope Scholarship Credit or American Opportunity Credit already been claimed on 4 prior tax returns? *

Yes

No

Was the student enrolled at least half-time? *

Yes

No

Did the student complete the first 4 years of post-secondary education before 2021? *

Yes

No

Was the student convicted, before the end of 2021, of a felony for possession or distribution of a controlled substance? *

Yes

No

Are you eligible for the refundable portion of the American Opportunity Credit? *

Answer NO if 1, 2, & 3 apply to you:

1: You were:

a) Under age 18 at the end of the year, or

b) Age 18 at the end of the year and your earned income was less than one-half of your support, or

c) A full-time student over age 18 and under 24 at the end of the year and your earned income was less than one-half

of your support.

2: At least one of your parents was alive at the end of the year.

3: You are not filing a joint return for the year.

Yes

No

If a student did not receive Form 1098-T, they must be able to demonstrate that they were enrolled at an eligible education institution and can substantiate the payment of qualified tuition and related expenses. Tip: Form 1098-T is typically available on-line in the student's school account.

- Only the taxpayer is eligible to claim the credit if he or she claims the student as a dependent. Only the student is eligible if he or she isn't claimed as a dependent (even if he or she can be claimed) - no matter who pays.
- For the American opportunity credit only, qualified tuition and related expenses include books, supplies and equipment needed for the course, whether or not they were purchased from the institution as a condition of enrollment. See qualifying expenses earlier for additional clarification regarding computers.



If American opportunity credit is selected but the taxpayer is determined to be ineligible after answering qualifying questions, TaxSlayer will automatically change the credit to lifetime learning without changing the tax preparer's credit selection or any other warning.



The bottom portion of this screenshot and the chart on the next page refers to students filing their own return.



See Disallowance of Certain Refundable Credits in Tab I, Earned Income Credit, if the taxpayer received a letter saying they had to complete Form 8862, Information To Claim Certain Credits After Disallowance.



The following aren't qualifying expenses for education credits: room and board, insurance, medical, transportation, or personal expenses, even if the amount must be paid to the institution as a condition of enrollment or attendance. If the educational expenses are associated with sports, games, hobbies, or other noncredit courses, see Publication 970 for more information.

Use the chart below to answer the last question in the screen shot on the prior page "Are you eligible for the refundable portion of the American Opportunity Credit." This question is applicable only to students filing their own return.

Student Under Age 24 Claiming American Opportunity Credit

Probe/Action: Ask the taxpayer	Action
1. Were you under 24 at the end of 2022?	If NO , stop here; you do qualify to claim part of the allowable American opportunity credit as a refundable credit. If YES , go to question 2.
2. Were you over 18 at the end of 2022?	If YES , go to question 3. If NO , go to question 4.
3. Were you a full-time student (defined below) for 2022?	If NO , stop here; you do qualify to claim part of your allowable American opportunity credit as a refundable credit. If YES , go to question 5.
4. Were you 18 at the end of 2022?	If YES , go to question 5. If NO , go to question 6.
5. Was your earned income (defined below) less than one-half of your support for 2022?	If NO , stop here; you do qualify to claim part of your allowable American opportunity credit as a refundable credit. If YES , go to question 6.
6. Were either of your parents alive at the end of 2022?	If NO , stop here; you do qualify to claim part of your allowable American opportunity credit as a refundable credit. If YES , go to question 7.
7. Are you filing a joint return for 2022?	If NO , you do not qualify to claim part of your allowable American opportunity credit as a refundable credit. If YES , you do qualify to claim part of your allowable American opportunity credit as a refundable credit.

Earned income. Earned income includes wages, salaries, professional fees, and other payments received for personal services actually performed. Earned income includes the part of any scholarship or fellowship that represents payment for teaching, research, or other services performed by the student that are required as a condition for receiving the scholarship or fellowship. Earned income does not include that part of the compensation for personal services rendered to a corporation which represents a distribution of earnings or profits rather than a reasonable allowance as compensation for the personal services actually rendered.

Full-time student. You were a full-time student for 2022 if during any part of any 5 calendar months during the year you were enrolled as a full-time student at an eligible educational institution, or took a full-time, on-farm training course given by such an institution or by a state, county, or local government agency.

Support. Support includes food, shelter, clothing, medical and dental care, education, and the like. A scholarship is not considered support if you are a full-time student."

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.

Completing the e-File Section (continued)

Return Details

For the ERO and EFIN boxes, 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.

Click on each of the buttons in turn to complete the e-File process.

Return Details

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

Note: On some laptop displays, the sidebars obscure the Submission Page button. You should close one or the other sidebar to get a complete E-file process display.

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.

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

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

1 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.

Completing the e-File Section (continued)

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

TP e-mail and SP e-mail can now be input in the Personal Information section and will also be shown here.

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

The "Fee Summary" section can be skipped.

Completing the e-File Section (continued)

Third Party Designee Info

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 | Submit/View 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.

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
[Text Field]

Routing Number * **1**
[Text Field]

Confirm Routing Number * **2**
[Text Field]

Deposit Amount *
\$ [Text Field]

Bank Account Number *
[Text Field] **PULL REFUND**

Confirm Bank Account Number *
[Text Field]

If direct deposit or direct debit is selected for either federal or state return, the Taxpayer Bank Account Information screen will appear. For multiple accounts see the Split Refund section on the next page.

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

Entering Direct Debit Information

Direct debit information
Enter the amount below to be debited from the taxpayers bank account

Amount of tax payment
\$ [Text Field] [Populate amount owed for State: \\$840.00](#)

Note:
State Direct Debit Payments will be the full amount due for the state. If you do not wish to pay the full amount via direct debit, please select Electronic Balance due and mail the payment to the State with a payment voucher.

Requested payment date
Select date

Debit phone number
() - [Text Field]

Enter taxpayer's phone number here

Payment date can be set up for due date of return or prior. If filing return after the due date, direct debit date must be the same date as the date the return is being transmitted or be within the previous five days of that date.

Instructions for canceling a direct debit payment are shown on Form 8879.

Enter a date for the withdrawal of funds from the taxpayer's account.

Completing the e-File Section (continued)



(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.

Form 8888 is incorporated into the e-file section. This form cannot be accessed through the left menu or form finder.

Only one active account is displayed at a time. This makes it less confusing for the taxpayers that only want their refund deposited into one account. If the taxpayer wants the refund deposited into multiple accounts, the user will expand the 2nd and then 3rd account.

Purchase Savings Bonds

From Split Refund Screen, savings bonds can be purchased.

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](#).



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

State ID (Optional)

Some states require a driver's 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.

A second screen will appear if there is a spouse on the return.

Taxpayer Consents - All consents that are assigned and/or created at the site level are made available to the user/preparer in the Consent Section. The same consent rules apply that the consent(s) must be answered before you can mark the return for review or mark the return complete.

Completing the e-File Section (continued)

Global Carryforward

If you have more than one consent, the first consent will be displayed and then the user can expand the additional consents. The consents are displayed in the order they are either assigned and/or created at the site.



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.

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.

Tax-Aide consents have similar options:
Consent #2: Consent to Disclose/Use Information to AARP Foundation. Grant = Limited information provided to Foundation to assist with funding
Consent #3: Consent for AARP Foundation to use select tax return information. Grant = Foundation will send taxpayer information about free programs and services.
 Must consent to Consent #2 also in order for AARP Foundation to be able to get address to send information.

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.

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.*

TaxSlayer Tax-Aide E-File Page Question TA09. What is the status of Form 8879?
 There are two choices in the dropdown list:

- Awaiting signature: The preparer is to select Awaiting signature.
- Signed: The volunteer who does the final wrap-up with the taxpayer should change the selection to Signed after confirming that the taxpayer has signed Form 8879 to approve the return and agree that it can be e-filed.

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.

Completing the e-File Section (continued)

Return Status

Use tags as directed by your site coordinator. **When done with return, select Mark tax return ready for review.** 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

Customer Portal

This section is a brief overview of the Customer Portal. For complete information, go to TaxSlayer left menu>VITA/TCE publications and User Guides>Attachments. Scroll down to bottom of list and download Customer Portal User Guide.

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.

Customer Portal (continued)

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

Tax-Aide Policy. Do not mail any taxpayer documents. Do not use Form 8453. Do not scan or create PDF documents to attach to an e-filed return. Taxpayer should be told the IRS may request a copy of these forms.



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.

For more detail, see [Tax-Aide's Gold Standards for Quality Review](#).

Quality Review Process (continued)

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.

Print Tax Documents

Select document(s) to print

QUALITY REVIEW ▼ PRINT

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.

Office Client List

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

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	...	<input type="text" value="Tools"/> Select



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.

TaxSlayer Basic Quality Review - Print Set (continued)


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

Tax-Aide Policy - Do not mail any taxpayer documents. Do not use Form 8453. Do not scan or create PDF documents to attach to an e-filed return. Taxpayer should be told the IRS may request a copy of these forms

Return Signature (continued)

Deceased Taxpayer



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 *

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.

Power of Attorney

- Refer to [Pub 17](#) on Power of Attorney & Signatures. For additional details see below.

Even when the taxpayer's agent is using a power of attorney different than Form 2848, follow the same process.

1. A valid General Power of Attorney (POA), naming a representative as Attorney-in-Fact, is required if s/he asks to have a return completed for someone else and intends to sign that return on behalf of those whom s/he is representing.
2. The POA must be either legally signed by taxpayer and notarized or issued by a court.
3. The POA must contain a statement which defines the authority to prepare, sign, and file income tax returns with federal, state, and local or other governmental bodies.
4. Form 2848, when properly completed can serve as a Power of Attorney for tax matters only. Tax-Aide volunteers should not complete Form 2848 on behalf of clients. It is up to the individual taxpayer to complete Form 2848 and bring it to the site for handling with the return.
5. The circumstances under which another person may sign a return using Form 2848 or any other POA are limited to:
 - a) Disease or Injury;
 - b) Continuous absence from the United States for a period of 60 days prior to date required by law for filing the return; or
 - c) Specific permission is requested of and granted by the IRS for other good cause.

Generally only those eligible to practice before the IRS, e.g., attorney, CPA, or enrolled agent or a member of the taxpayer's immediate family may sign on behalf of the taxpayer – see Part II of Form 2848 for complete list.

6. If the return is mailed to the IRS, then a copy of the POA must be attached to the Form 1040.
7. A Power of Attorney (POA) does not survive the death of the taxpayer and is not valid for a deceased individual. If the return is being prepared for a deceased taxpayer, then signing of the return depends on the specific circumstances:
 - a) A return signed by a surviving spouse-no documentation required;
 - b) A return signed by a court appointed administrator-court appointment papers required;
 - c) A return signed by a court appointed executor-court appointment papers required and return must be paper filed; or
 - d) A return signed by a personal representative who has not been appointed by a court (such as an heir of decedent's assets) – no documentation required, but Form 1310 required if requesting a refund
8. If a counselor does not feel comfortable working with a POA, court appointment papers or Form 1310, check with other volunteers. If no-one else is available, refer the taxpayer to a paid preparer.

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.

← Back

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

Previous
1
Next

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

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

Tools ▾

Select

Direct debit information does not print automatically with the TP copies of the tax return. The first page of the TaxSlayer QUALITY REVIEW print set summarizes the return and includes the direct debit account, amount, and date. This page should be printed out as part of a return for a taxpayer with a direct debit, and the taxpayer should review the information to make sure it is correct (and initial it as a best practice).

Distributing Copies of Returns

Taxpayer

- [Tax-Aide Intake / Interview Booklet \(13614-C\)](#)
- 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. **Form 8888 is completed through the e-file section. You cannot go to this form directly in TaxSlayer. See page K-5.**

Pointers for Direct Deposit of Refunds (continued)

TONY MAPLE
JENNIFER MAPLE
123 Pear Lane
Anyplace, GA 00000

PAY TO THE ORDER OF _____ \$

_____ DOLLARS

ANYPLACE BANK
Anyplace, GA 00000

For _____

Routing number (line 74b) : 250250025
Account number (line 74d) : 202020186

1234
15-0000/0000

Do not include the check number.

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).

Tax-Aide best practice: Have taxpayer initial the paper copy of the return (both federal & state) indicating they have verified that the numbers are correct.

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 the 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.
- **For information on interest and penalties, see Tax Topic No. 653.**

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:

Step 1	Step 2	Step 3	Step 4	Step 5
Provide your tax information	Verify your identity	Enter your payment information	Review and electronically sign the transaction	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. **Don't staple or attach it to 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-your-taxes-by-debit-or-credit-card)**.



See *Form 1040 Instructions* for additional information.

Balance Due Returns (continued)



Taxpayers can check the balance owed on their account by creating an account on [IRS.gov](https://www.irs.gov) or by requesting an account transcript. 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-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).

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?

Be sure the taxpayer understands that interest costs will be included and payment plans have set up costs (see below for reduced fees for low-income taxpayers).

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). 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

Balance Due Returns (continued)

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 Out of scope for Tax-Aide. You may make taxpayer aware of the option.

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.

Balance Due Returns (continued)

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).
 - 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 W4-R, 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 or 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

Estimated tax due dates for TY 2023:
April 18, 2023
June 15, 2023
September 15, 2023
January 16, 2024

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

First Quarter (April 15, 2022)
\$

Second Quarter (June 15, 2022)
\$

Third Quarter (September 15, 2022)
\$

Fourth Quarter (January 18, 2023)
\$

CANCEL **CONTINUE**

Vouchers will be generated when the return is printed. To enter State Estimated Payments, go to State>Miscellaneous Forms>Estimated Payment Vouchers (may vary by state)



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

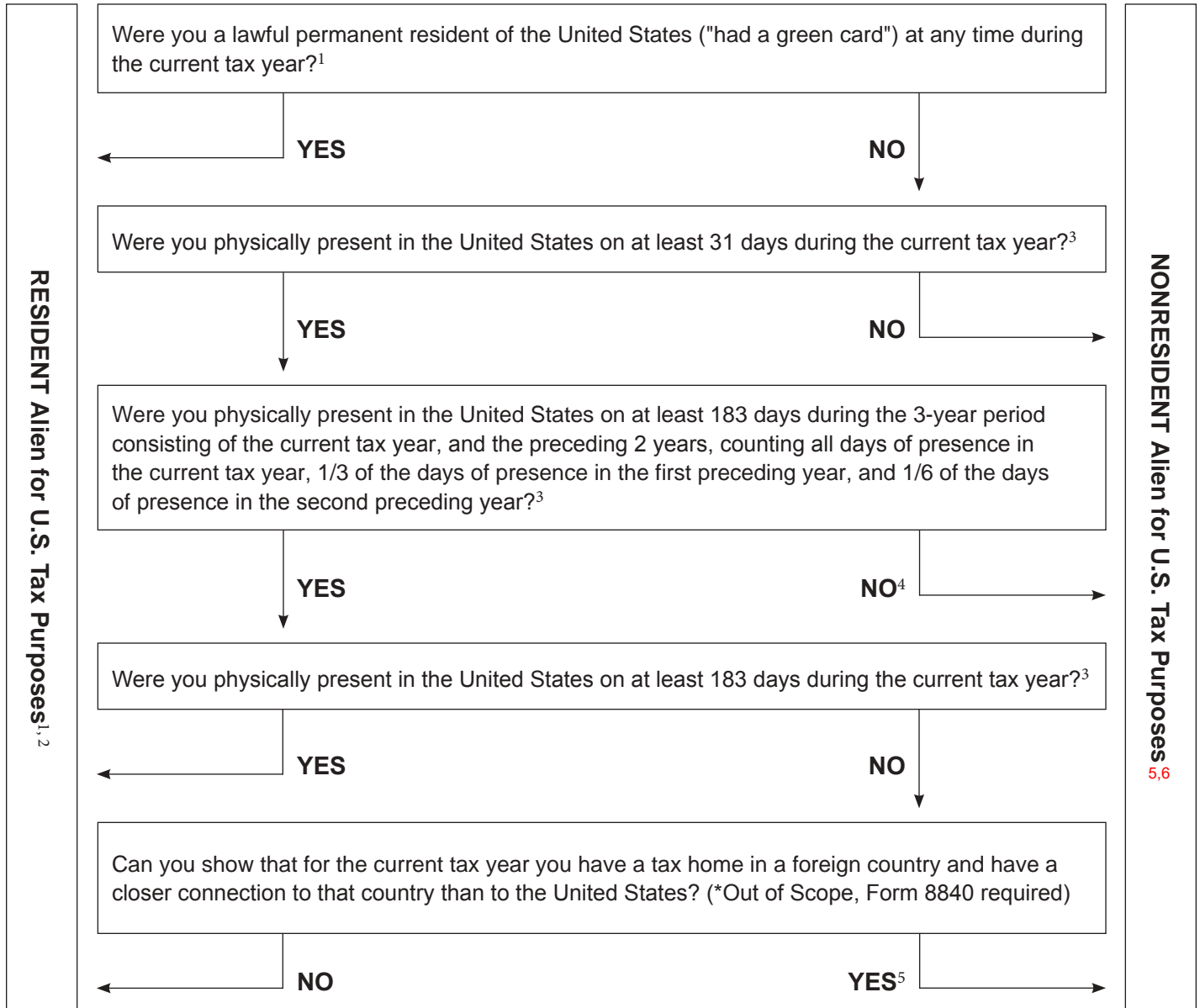
Amount of Overpayment (\$5,831.00) to apply to 2021

\$

CANCEL **CONTINUE**

Resident or Nonresident Alien Decision Tree

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



¹If 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)

²In 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).

³See 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).

⁴If 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).

⁵Nonresident 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).

⁶At the end of the tax year, if you are married and one spouse is a U.S. citizen or a resident alien and the other spouse is a nonresident alien, you can choose to treat the nonresident spouse as a U.S. resident. A statement is required for the first year for which the choice applies, and is OOS. See Nonresident Spouse Treated as a Resident in Pub. 519. Subsequent years with the nonresident spouse being treated as a resident are in scope.

Resident or Nonresident Alien Decision Chart

Determine residency status for federal income tax purposes.

Step	Probe/Ask the taxpayer	Action
1	Were you a lawful permanent resident of the United States (had a "green card") at any time during the current tax year?	YES – RESIDENT Alien for U.S. tax purposes ^{1, 2} NO – Go to Step 2
2	Were you physically present in the United States on at least 31 days during the current tax year? ³	YES – Go to Step 3 NO – NONRESIDENT Alien for U.S. tax purposes ^{5,6}
3	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, <ul style="list-style-type: none"> • 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?³ 	YES – Go to Step 4 NO – NONRESIDENT Alien for U.S. tax purposes ^{4,5, 6}
4	Were you physically present in the United States on at least 183 days during the current tax year? ³	YES – RESIDENT Alien for U.S. tax purposes ^{1, 2} NO – Go to Step 5
5	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)	YES* – NONRESIDENT Alien for U.S. tax purposes ^{5,6} NO – RESIDENT Alien for U.S. tax purposes ^{1, 2}

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.)

⁶ **At the end of the tax year, if you are married and one spouse is a U.S. citizen or a resident alien and the other spouse is a nonresident alien, you can choose to treat the nonresident spouse as a U.S. resident. A statement is required for the first year for which the choice applies, and is OOS. See Nonresident Spouse Treated as a Resident in Pub. 519. Subsequent years with the nonresident spouse being treated as a resident are in scope.**

Resident or Nonresident Alien Decision Tree (continued)

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.

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

Whose W-2 is this? *

Test Taxpayer

Spouse Taxpayer

ITIN SSN *

- -



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.

Creating a Temporary ITIN when the Spouse and/or Dependent(s) are Applying for an ITIN



Federal Section>Miscellaneous Forms> Application for ITIN

TaxSlayer will not generate temporary ITINs for the taxpayer, spouse and/or dependents on a return if Form W-7, Application for IRS Individual Taxpayer Identification Number, is needed. The ITIN application requires a federal tax return be associated with all Form W-7 applications (with some exceptions) as noted in the instructions for Form W-7. Federal tax returns can't be filed using electronic return preparation software without a TIN (taxpayer identification number). If the taxpayer is working under an erroneous Social Security number, that Social Security number should be used only on the W-2.

1. In the TIN field for all individuals needing to complete Form W-7, enter all digits as zeros "0". A return requiring three temporary TINs will be entered as follows:

The spouse's	000-00-0000
The first dependent's	000-00-0000
The second dependent's	000-00-0000

2. Ensure that a check mark is correctly listed next to "Check here if the individual does not have an SSN, ITIN, or ATIN.
3. Select "Yes" to the statement "This dependent will be completing a Form W-7, Application for ITIN."
4. Select each individual in TaxSlayer. Fill in the name of each family member applying for an ITIN on a separate Form W-7 application. Make sure that names match required documentation that clients will be submitting with their W-7 application(s). See Tab B, Starting a Return and Filing Status, Determining the Last Name of the Taxpayer section for additional information.
5. Print the return package, and provide the return package to the taxpayer to mail with Forms W-7 to the address shown on the Form W-7 instructions.
6. If the taxpayer has a family pack that includes multiple Forms W-7 with one return, or multiple returns with one Form W-7, these forms should be staggered and stapled together to show the entire package as a family pack. This will prevent separation of the forms/returns that could delay the processing time.
7. Have taxpayers mail Form W-7 application(s), all original supporting documentation or certified copies of documents from the issuing agency, and tax return or take to a Certifying Acceptance Agent (CAA) or local Taxpayer Assistance Center (TAC) for ITIN Authentication.



Not all TAC offices are authorized to perform ITIN Authentication. See the list of supporting documentation in the Instructions for Form W-7, Application for IRS Individual Taxpayer Identification Number.

8. If applicable, prepare a copy of the state return with a copy of the federal return attached. If taxpayers will not owe state taxes, suggest they hold the state return until they receive their official ITIN letter(s), which may take 7 weeks (9 to 11 weeks if submitted during peak processing periods, January 15 through April 30). Once the ITIN(s) is assigned, record them on the state tax returns before mailing.



*Any ITIN that wasn't included on a U.S. federal tax return at least once for three consecutive tax years will expire on December 31 of the third consecutive tax year of non-use. ITINs with middle digits (the fourth and fifth positions) "70," "71," "72," "73," "74," "75," "76," "77," "78," "79," "80," "81," "82," "83," "84," "85," "86," "87" or "88" have expired. In addition, ITINs with middle digits "90," "91," "92," "94," "95," "96," "97," "98," or "99" **assigned before 2013** have expired. These affected taxpayers who expect to file a tax return in 2022 must submit a renewal application. If a renewal application was previously submitted and approved, the applicant does not need to renew again.*

For more information refer to Instructions for Form W-7.

Creating a Temporary ITIN when the Spouse and/or Dependent(s) are Applying for an ITIN (continued)

The following communication products provide information on the Individual Taxpayer Identification Number (ITIN) program.

Publication 519, U.S. Tax Guide for Aliens

Publication 519 (SP), U.S. Tax Guide for Aliens (Spanish Version)

Publication 1915, Understanding Your IRS Individual Taxpayer Identification Number ITIN

Publication 1915 (SP), Understanding Your IRS Individual Taxpayer Identification Number ITIN (Spanish Version)

Amended Returns

Overview of Amended Return Preparation Process in TaxSlayer



Access the federal and state amended return screens from the navigation MENU on the left side of the screen.

Taxpayers should file amended returns using Form 1040-X to correct any errors or omissions on a return they have already filed. Taxpayer should file an amended return if they:

- received another Form W-2, a corrected Form W-2, or another income statement that was not reported on the original return
- received an additional Form 1099 (such as unemployment compensation) or a corrected Form 1099 that was not reported on the original return
- claimed dependents, deductions or credits they should not have claimed
- did not claim dependents, deductions or credits they could have claimed, or
- should have used a different filing status.

The Protecting Americans from Tax Hikes (PATH) Act of 2015 prevents taxpayers using newly issued tax ID numbers to retroactively claim refundable tax credits in prior years. For example, someone who filed a tax return under an ITIN and later got an SSN cannot file amended return(s) to claim EITC.

When to file an amended return

Wait until the original return is processed:

- Taxpayer has received a refund or balance due notice, or
- Processing has been confirmed via Where's My Refund?
- Processing has been confirmed via taxpayer's on-line account

Exception: If amended return has a balance due, then file it by the return's due date, even if the original return has not been processed yet.

Generally, taxpayers must file a claim for a credit or refund within 3 years after the date the original return was filed or within 2 years after the date the tax was paid, whichever is later. Returns filed before the due date (without regard to extensions) are considered filed on the due date (even if the due date was a Saturday, Sunday, or legal holiday).

An amended return can be e-filed for 2019 or later if:

- the SSN matches a previously "accepted" e-filed return (even non-TaxSlayer e-files).
- For paper returns if the original return was filed prior to the current processing year.

Note that taxpayers can amend their return electronically if there is change to their filing status or to add a dependent who was previously claimed on another return, which was not available last year.

Taxpayers will be allowed to electronically file up to three "accepted" amended returns. After the third accepted amended return, all subsequent attempts will reject.

Amended returns must be filed by paper if:

- the original return was a paper return filed in the current processing year
- the primary Social Security number is different from the one provided on the original return,
- the spouse's Social Security number (if applicable) is different from the one provided on the original return.
- the original return was filed as a surviving spouse.
- responding to an IRS notice and including other changes to the return not included in the notice (send to address on notice)
- your site did not prepare the original return and you are unable to recreate the original return with all documents.

Form 1040-NR, U.S. Nonresident Alien Income Tax Return, Form 1040-SS, U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico), and Form 1040-PR, Self-Employment Tax Return - Puerto Rico can be amended electronically for tax years 2021 forward.

Direct deposit/debit is not available for amended returns.

Processing time for an e-filed amended return is the same as for a paper amended return – 16 weeks.

For more information, see [IRS Form 1040-X FAQs](#).

Deleting an Amended Return

Accidentally clicking on 20XX Amended Return will add an unwanted Form 1040-X to the return. To delete an unwanted amended return:

- Go to the 20XX Amended Return menu and select Delete Amended Return.
- If return was previously filed, then delete any changes made in TaxSlayer.
- Select Summary/Print>View/Print Return and verify there is no 1040-X. If return was previously filed, then also confirm it is as was originally filed.

Note: The above will only delete the federal amended return. As needed, you must separately delete state amended returns (or answer "No" within the state to the "Do you want to file an amended return?").

Superseding returns

An electronic checkbox has been added for Forms 1040/1040-SR, 1040-NR and 1040-SS/1040-PR to indicate that a superseding return is being filed electronically. A superseding return is one that is filed after the originally filed return but submitted before the due date, including extensions. TaxSlayer has no plans at the present time to add this feature to their programming.

Amended Returns (continued)

If the VITA/TCE site amending the return prepared the original return in TaxSlayer, print a copy of the return. A copy of the original federal and state returns is available in the Client Status section on the Office Client List page.

Office Client List


SSN	FIRST	LAST	PHONE	PREPARER	STATUS	STATE STATUS
0000		Testperson			Rejected	
9999		Testing			Rejected	SC ...
3399		three-nine			Rejected	MI ...
1234		Radio Button			Rejected	MULTI ...

To view and print the original filed and accepted return, go to client list>client tools>Client Status.

Federal Transmissions							
State	Sent Date	Ack Received	Batch ID	Submission ID	Status	Refund Amount	Return Type
FD	6/8/2021 2:00:32 PM	6/8/2021 2:05:46 PM	1764561		Accepted	\$600.00	1040

State Transmissions							
State	Sent Date	Ack Received	Batch ID	Submission ID	Status	Refund Amount	Form Type
MI	6/8/2021 2:05:51 PM		1764561		Transmitted	\$1,256.00	

The guidance for preparing an amended return depends on whether or not the VITA/TCE site prepared the original return.

 When changing the filing or residency status, TaxSlayer warns that all state returns will be deleted. Regardless of the state, the steps to amend a state return are consistent. TaxSlayer asks for the state refund amount or the amount paid if there is a state balance due.

Original Return Prepared by the Site and Accepted in TaxSlayer

1. Pull the original tax return amounts to Form 1040-X, Amended Return, column A (Original Amount), by taking the following steps:
 - a. Find and open the original return in TaxSlayer.
 - b. Select 20XX Amended Return. TaxSlayer displays the Amended Tax Returns - Form 1040-X page:

Amended Tax Return - Form 1040X

- How To Amend Your Return BEGIN
- Original Federal Return Information BEGIN
- Make Corrections for Amended Return BEGIN
- Amend State Return(s) BEGIN
- Explain Changes BEGIN
- Print Amended Return BEGIN

- c. Select **Begin** on the **Original Return Information** line.
 - d. Because the IRS accepted the return through TaxSlayer, the software defaults the original accepted return information on this page. Compare the carryforward information to the printed original return. Make changes if necessary. If the IRS issued a notice and made an adjustment to the original return or if the taxpayer previously filed an amended return, update the information accordingly using these documents.
 - e. Show amount paid with original return and any additional tax paid later on designated line.
 - f. If the taxpayer is changing personal exemptions, has changed their address, or wants to change an election for the Presidential Election Campaign Fund, select the appropriate check boxes at the bottom of the page. If the taxpayer is not adding or removing an exemption, uncheck the last box.
 - g. When finished, select **Continue**.
2. Go to **Make corrections for Amended Return** and make all necessary changes based on the new information from the taxpayer. (For example, if the taxpayer needs to add a Form W-2, add it now as you would if preparing a return normally.)
3. Amend the State Return (if needed)
- a. Select **Begin** on the **Amend State Return(s)** line. If there are no state changes, skip to step 4.
 - b. Select **Amend State** for the state you need to amend.
 - c. Select **Begin** on the **Amended Return** line.
 - d. Read the screen and select **Yes** from the drop-down list or click the "Yes" radio button to answer the question about if you want to create or file the state amended return.
 - e. Select **Begin** on the Review and Complete Amended Return line.
 - f. Select **Begin** on each line of the State Return: Review and Complete Amended Return page. Use the printed original return to ensure all information has been entered correctly based on the original accepted return.
 - g. Within the state amended return, go to the Payments and Credits, Total Payments, or Total Payments and Refundable Credits (exact wording varies by state) and select **Begin** or **Edit**. Enter the amount paid with the original state return or state refund received. TaxSlayer needs this to calculate the net change in refund or balance due for the state amended return.
 - h. When you finish reviewing all information, select **Back**.
 - i. TaxSlayer Pro displays the State Return: Amended Return page. When finished with all the information for the amended return, select **Save**, then **Exit** return to leave the state's page. Repeat as necessary. Repeat as necessary for other states.
4. Review amended return and explain changes
- a. From the **Amended Tax Return – Form 1040X** page, select **Print Amended Return**, select **Begin**, then **Continue**. On the "Print Results" page select **Print your 20XX Tax Return**.
 - b. In the PDF file of the return, examine Column A to verify all the information agrees with the original Form 1040, U.S. Individual Tax Return. Next, verify the amounts in Column C agree with the amended return figures. Then, confirm Column B is the difference between Columns C and A, which represents the amounts of what is being added or removed.
 - c. Verify the correct amount overpaid or owed. On page 2, verify that all information is correct and that appropriate boxes are checked for qualifying children eligible for Child Tax Credit.

Amended Returns (continued)

- d. If the state form is amended, scroll down the pdf to the state forms and verify that additions to or subtractions from the federal AGI that were manually made on the amended state return are correct.
 - e. Write down which lines have changed on Form 1040-X and state amended return.
 - f. Select **Begin** on the Explain Changes line. Enter each line number and an explanation for the change on that line. **Repeat with each state amended return (menu wording and location varies by state).**
 - g. Ask a Quality Reviewer to double-check all entries on the **federal and state** amended returns.
5. If the amended return will be e-filed:
- a. Go to e-file section and select the radio button for Amended tax return.

- b. At the following screen, set the return type to either E-file: Mail Payment or E-file: Paper Check. Note that direct deposit and direct debit are not available for federal amended returns. Do not select these options even if offered by TaxSlayer.
- c. Continue through the remainder of the Submission section.
- d. Print return copies for taxpayer (including Form 8879) and state as shown below. Form 8879 may show incorrect amount of balance due (1040-X Line 20) or overpayment (1040-X Line 21) – if so, make pen and ink change.

E-file Print Chart

Tax Forms	Total	IRS	State	Taxpayer
1040-X*	2		1	1
1040 (with "As Amended" written across the top)	1			1
Any federal forms changed or added*	2		1	1
State voucher (if any)	1		1	
Any required State forms	2		1	1

- e. If amended return results in a balance due, review Form 1040-V. If amount is not correct, make pen and ink change. If no 1040-V in print package, go to this [1040-V link](#), choose voucher for year of amended return and fill in the fillable form. Provide taxpayer with address from current 1040-V since remittance addresses on prior year 1040-Vs may have changed.
- f. Share return with taxpayer and secure signature(s) on Form 8879.
- g. In TaxSlayer, mark return Complete. Transmit if authorized to do so, otherwise, save and exit.
- h. After return has been transmitted, check status on Client List>Tools>Client Status. There will be a listing for return type of 1040 (Amended). Ensure return is accepted.
- i. E-file or prepare paper return for state amended return filing, as appropriate, after federal e-filed amended return is accepted. **Confirm state return was transmitted and accepted after it was e-filed. TaxSlayer support for e-filing state amendments is TBD.**

Amended Returns (continued)

6. If amended return will be a paper return:

Print forms as indicated in table below

Paper Return Chart

Tax Forms	Total	IRS	State	Taxpayer
1040-X*	3	1	1	1
1040 (with "As Amended" written across the top)	1			1
Any federal forms changed or added*	3	1	1	1
State voucher (if any)	1		1	
Any required State forms	2		1	1

- a. Staple to the front of the 1040-X:
 - i. A copy of any Form W-2 or Form W-2c that supports changes on this return.
 - ii. A copy of any Form W-2G or 1099-R that support changes on this return, but only if tax was withheld.
- b. If there is a balance due, taxpayer needs to include the payment with the 1040-X. Do not attach the payment to the 1040-X. No separate payment voucher is needed. Direct debit is not available for amended returns. Alternatively, the taxpayer can make a payment through Direct Pay on IRS.gov.
- c. Direct deposit is not available for amended return overpayments.
- d. Verify the state payment voucher amount (if used for your state) and that the state amended return requirements are met.
- e. Do not attach the original return
- f. Have the taxpayer(s) sign the 1040-X and amended state return.
- g. If responding to a notice from the IRS to include other changes not included in the notice, send the federal amended return to the address shown on the notice. If not, use the address in the 1040-X instructions.

Original Return Not Created by the Site Preparing the Amended Return



The taxpayer must provide a copy of the original return, IRS adjusted amounts after the original return was processed, or previously filed amended returns.

1. Since the return does not currently exist, create a federal return and state return, if applicable, that includes the amended information. These return figures comprise Form 1040-X, Column C.

If the amended return is to be e-filed, all documents must be input individually.

Combining multiple information-reporting documents by adding them together is only an option when paper filing an amended return and only when the state amended return also permits this. Where the software requires an EIN and business address, choose these from the available information-reporting documents for software input. All information-reporting documents that support changes must be included with the tax return. If applicable, create state return.

Amended Returns (continued)

For returns with adjustments, credits, and additional schedules:

- a. Schedule C with no required amendment can be created by using the net profit as total income.
 - b. Schedule D with no required amendment can be created by using one transaction for long term and/or one transaction for short term. Enter the net gain as the sales price with no basis.
 - c. Adjustments and credits information is entered as applicable.
2. Go to the 20xx Amended Return menu > Original Federal Return Information screen to provide the original return information.
- a. This menu populates Form 1040-X, column A. Enter information from original return, or adjusted figures if a previous amendment was filed or an IRS adjustment was made.
 - b. Form 1040-X column C will populate based on the return prepared with the amended information. Column B will populate based on the differences between Columns C and A.
 - c. Go to the Amend State Return screen.
 - d. Select **Edit Amended** link at Amended State Return screen.
 - e. Select **Amended Return**.
 - f. Select **Yes** at the Create Amended Return box.
 - g. Complete entries at Review and Complete Amended Return screen, particularly entries involving dollar amounts.
3. When you have confirmed or entered all amounts from the original return, continue with steps 3 through 6 **above starting on page M-3**.



*Taxpayers can use the **Where's My Amended Return?** online tool to check the status of their electronically-filed Form 1040-X.*

Prior Year Returns

Who Can Prepare Prior Year Returns?

Sites are encouraged to prepare prior year returns if they have the required technical resources described below. Prior year returns may only be prepared and reviewed when the tax topics are within scope for VITA/TCE and within the volunteers' current levels of training and certification. **Tax-Aide preparers MUST be certified for the year of the prior year return to prepare or QR the return.**

Getting Started:

- TaxSlayer only provides software for the 5 years prior to the current tax year.
- A current year Form 13614-C, Intake/Interview and Quality Review Sheet, must be completed for each prior year and will be used to determine the scope and certification level of each return.
- Taxpayers with Out of Scope returns should be advised to seek assistance from a professional tax preparer.
- Assign prior year returns to experienced volunteers if at all possible.
- **Direct Deposit and F 8888 are available for prior year returns. If scheduling direct debit for a prior year return, the payment date must be the date the return is transmitted or within the previous five days of that date. The software will indicate if a payment can be scheduled or not.** Taxpayers may use Direct Pay on www.irs.gov to make a payment.
- If completing returns for more than one year, complete the earliest tax return year first (e.g. 2021). After completing the 2021 return, log out and log back in. Then the 2022 return can be started with some carryforward (even if the 2021 return has not been transmitted). TaxSlayer may start the 2022 return without the name showing in the client list. Scroll down or search for the SSN.



Taxpayers can't retroactively claim some tax credits with newly issued tax ID numbers.

As of December 2015 (PATH Act), taxpayers can no longer:

- File a prior year return claiming EITC on the basis of newly issued Social Security numbers (SSNs) for themselves and/or qualifying dependent(s).
- File a prior year return claiming American Opportunity Tax Credit on the basis of newly issued SSNs, Individual Taxpayer Identification Numbers (ITINs) or Adoption Taxpayer Identification Numbers (ATINs) for themselves and/or qualifying student(s).
- File a prior year return claiming Additional Child Tax Credit on the basis of newly issued SSNs, ITINs, or ATINs for themselves and/or qualifying child.

Technical Resources:

Prior year resources are available on the portal, Libraries > Tax-Aide: Training and Tax Law > E-Prior Year Tax Return Reference Materials

The following tools are useful resources:

- Prior year return tax preparation software.
 - TaxSlayer Pro® Online users can access the prior year software from the home page.
 - Desktop sites will need to download and install the prior year software from the TaxSlayer website. Sites will use their current EFIN and setup the software as usual. No registration codes are needed with TaxSlayer.
- Applicable Publication 17, Your Federal Income Tax for Individuals, Publication 4012, VITA/TCE Volunteer Resource Guide, and Quality Site Requirement Alerts/Volunteer Tax Alerts (available on the IRS website).
- Forms 13614-C from prior years are helpful. Sites may keep hard copies or rely on electronic copies.
- Taxpayer's Wage and Income Transcripts from their IRS records are extremely useful.



Taxpayers can access their transcripts online at [Get Your Tax Records \(www.irs.gov/individuals/get-transcript\)](http://www.irs.gov/individuals/get-transcript) using their existing IRS username. To register for a new account, see [Sign into your account](#) on IRS.gov for instructions. Taxpayers can also request transcripts to be mailed to the address on file which takes 5 to 10 calendar days for delivery. In addition, taxpayers can request a transcript via Form 4506-T, Request for Transcript of Tax Return, or by calling 1-800-908-9946.

Prior Year Returns (continued)

Transcripts ordered online will be masked (redacted). Without EINs, the return cannot be e-filed.

EXCEPTION: *An unmasked wage and income transcript can be provided to the taxpayer when needed for preparing and filing a return. Only the taxpayer, or the taxpayer's authorized representative, or the authorized individual for the decedent can make the request. An unmasked transcript may be provided to a taxpayer (or representative) by requesting it in person at a Taxpayer Assistance Center (TAC). Appointments are required. Go to [Contact Your Local IRS Office \(www.irs.gov/help/contact-your-local-irs-office\)](http://www.irs.gov/help/contact-your-local-irs-office) to find a TAC office near you.*

- Prior year publications and instructions to forms and schedules are available on the IRS website.
- Use the online tool Interactive Tax Assistance (ITA) for answers to many current and prior year tax law questions. ITA is available on the IRS website.

Whether to E-File or Mail Prior Year Returns:

Only the two most current prior years can be e-filed. Older prior year returns must be mailed to the appropriate IRS address from the list in Tab P, Partner Resources, "Where to File" page. Also, refer to [Tab K](#), Finishing the Return, for additional information regarding balance due returns and payment options.

Expired Tax Topics and Other Issues Applicable to Prior Years:

Refer to the Publication 17, Your Federal Income Tax For Individuals, for the applicable tax year and review the "What's New" section.

What if a site cannot prepare a requested prior year return?

If possible, refer the taxpayer to other VITA/TCE sites that offer prior year return service. Otherwise, advise the taxpayer to seek assistance from a paid tax preparer.



Don't refer taxpayers to their local IRS Taxpayer Assistance Center because they no longer prepare tax returns for individuals.

Filing an Injured Spouse Allocation in TaxSlayer



Federal Section>Miscellaneous Forms>Form 8379

Form 8379, Injured Spouse Allocation, is filed by one spouse (the injured spouse) on a jointly filed tax return when the joint overpayment was (or is expected to be) applied (offset) to a past-due obligation of the other spouse. By filing Form 8379, the injured spouse may be able to get back his or her share of the joint refund.

To properly determine the amount of tax owed and overpayment due to each spouse, an allocation must be made as if each spouse filed a separate tax return instead of a joint return. So, each spouse must allocate his or her separate wages, self-employment income and expenses (and self-employment tax), and credits such as education credits, to the spouse who would have shown the item(s) on his or her separate return.

Filing an Injured Spouse Allocation in TaxSlayer (continued)

Form 8379 Injured Spouse Form

- Is the Primary Taxpayer the Injured Spouse?
- If you are married to the spouse with whom you filed the joint return, do you want the refund check issued in both of your names? (if unchecked, refund check will be issued only to the injured spouse) **1**
- Did (or will) the IRS use the joint overpayment to pay any of the following legally enforceable past-due debt(s) owed only by the non-injured spouse?
 - Federal tax State income tax Child support
 - Spousal support Federal nontax debt (such as a student loan)
- Is the injured spouse legally obligated to pay this past-due amount? **2**
- Check here if you want any injured spouse refund mailed to an address different from the one on your joint return.
- Was the injured spouse's main home in a community property state (AZ, CA, ID, LA, NV, NM, TX, WA, or WI)?
- Did the injured spouse make and report payments, such as federal income tax withholding or estimated tax payments?
- Did the injured spouse have earned income, such as wages, salaries, or self-employment income?
- Did (or will) the injured spouse claim a refundable tax credit, such as the health coverage tax credit, or refundable credit for prior year minimum tax?

1 If the second box is checked, the refund will be generated in both names.

2 If the "Is the injured spouse legally obligated..." box is checked, Form 8379 cannot be filed.

Allocated Items	Amount Shown on Joint Return	Allocated to Injured Spouse
Wages	\$12,000.00	\$ <input type="text"/>
Interest income or loss	\$0.00	\$ <input type="text"/>
Business income or loss	\$0.00	\$ <input type="text"/>
Farm income or loss	\$0.00	\$ <input type="text"/>
Capital gain or loss	\$0.00	\$ <input type="text"/>
Pensions and/or IRA's	\$2,000.00	\$ <input type="text"/>
Other income or loss	\$0.00	\$ <input type="text"/>
Adjustments to income	\$45.00	\$ <input type="text"/>
Standard- or-itemized deductions	\$26,450.00 -or- \$0.00	\$ <input type="text"/>
Non Refundable Credits	\$0.00	\$ <input type="text"/>
Refundable Credits	\$0.00	\$ <input type="text"/>
Other taxes	\$0.00	\$ <input type="text"/>
Federal tax withheld	\$3,000.00	\$ <input type="text"/>
Estimated tax payments	\$0.00	\$ <input type="text"/>

3 In TaxSlayer, allocate the injured spouse's separate wages, self-employment income and expenses (and self-employment tax), deductions, and credits such as education credits, as if he or she were filing a separate return.



Note: According to the IRS, there may be an 11-14 week delay in receiving your refund when filing Form 8379, Injured Spouse Allocation.

For more information regarding allocating income, deductions and credits, see [Form 8379 Instructions](#)



Generally, if you file Form 8379 with a joint return on paper, the time needed to process it is about 14 weeks (11 weeks if filed electronically). If you file Form 8379 by itself after a joint return has been processed, the time needed is about 8 weeks. Processing errors can increase the time needed to process the form.

Record Keeping

Generally, taxpayers must file a claim for a credit or refund within 3 years after the date the original return was filed or within 2 years after the date the tax was paid, whichever is later. Returns filed before the due date (without regard to extensions) are considered filed on the due date (even if the due date was a Saturday, Sunday, or legal holiday). In some cases of unreported income, the IRS has up to 6 years from date of filing to assess additional taxes. **Tax-Aide recommends taxpayer should retain records for 7 years. Records for purchase of assets, stocks with no reported basis, etc. should be kept until 3 years after the year they were disposed of.** Keep records relating to property until the period of limitations expires for the year in which you dispose of the property in a taxable disposition. See [Publication 550](#), Investment Income and Expenses, for details. TaxSlayer is available for 5 prior tax years. State rules may differ.

Filing an Extension Using TaxSlayer



Federal Section > Miscellaneous Forms > Form 4868; or Keyword "4868" or "EXT"

Form 4868 - Application for Extension

How To File Your Extension

1. Enter your Information: Fill out all of the information in the "Required Extension Information" section below. Select **Continue**.
2. E-File Your Extension: Start by selecting e-file from the navigation bar. You will then be given the option to file your return (Form 1040 and supporting schedules), or to file your extension (Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return). Complete the extension e-file process. You should get an acknowledgement regarding your extension (whether the IRS accepted or rejected it) by email within the 24-48 hours of filing.
3. Amount Paid with Extension: You will need to pay the amount due that you enter for "Amount Paid with Extension." You can do this in one of 3 ways:
 - a. Pay by electronic withdrawal from your checking account: You can choose to pay your "payment" amount as an electronic withdrawal from your checking account. Once you enter the amount you would like to pay, check the box that appears to select this option. Enter your banking information, the date you would like the transaction to take place, and re-enter the amount to pay for confirmation. When you submit your extension, the withdrawal information will be sent.
 - b. Pay by credit card: You can use your credit card and pay by phone by contacting one of the IRS approved service providers. For details, visit www.irs.gov and select the [Make a Payment button](#).
 - c. Mail in your payment with your Form 4868: The form will print with your draft tax return. Mail the form with your payment by check or money order.

Miscellaneous Forms

- Form 8379: [Begin](#)
- Form 1310: [Begin](#)
- Form 4868: [Begin](#)
- Form 8958: [Begin](#)
- IRS Identification Pin: [Begin](#)
- Installation Agreement Request: [Begin](#)
- Form W-7: [Begin](#)
- Form 2848: [Begin](#)
- Explanations: [Begin](#)

Form 4868 - Application for Extension

[CANCEL](#) [CONTINUE](#)

Form 4868 is the application for an automatic extension of time to file your individual income tax return. This allows an additional six-months to file your return, but not to pay your tax bill if you have one. **The IRS still expects you to pay your tax bill by July 15 to avoid interest or penalties from accruing.**

April 18, 2023 for 2022 returns.

File an extension in a few simple steps

1. Enter your information [Learn more](#)
2. Pay your amount due [Learn more](#)
3. E-file your extension [Learn more](#)

Tax Liability
(all current liability amount) This is your total tax liability or total taxes.

\$

Amounts previously paid for current tax year
This is any amount of taxes you have already paid for the tax year (such as estimated quarterly tax payments or any withholdings).

\$

Amount Paid with Extension
This is the amount you are going to pay to the IRS with your extension. Note: The amount is only for your federal taxes due.

\$



Automatic 60 Day Extension to File

Taxpayers whose main home is located in a disaster area are now automatically provided an extension of time to file returns, pay taxes, or complete other time-sensitive acts beginning on the first date specified in a federal disaster declaration and ending 60 days after the last date specified in that federal disaster declaration. Impacted taxpayers no longer need to wait for the IRS to announce postponed deadlines. This automatic relief applies to federal disaster declarations issued after December 20, 2019.

Logging in to TaxSlayer Pro Online

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

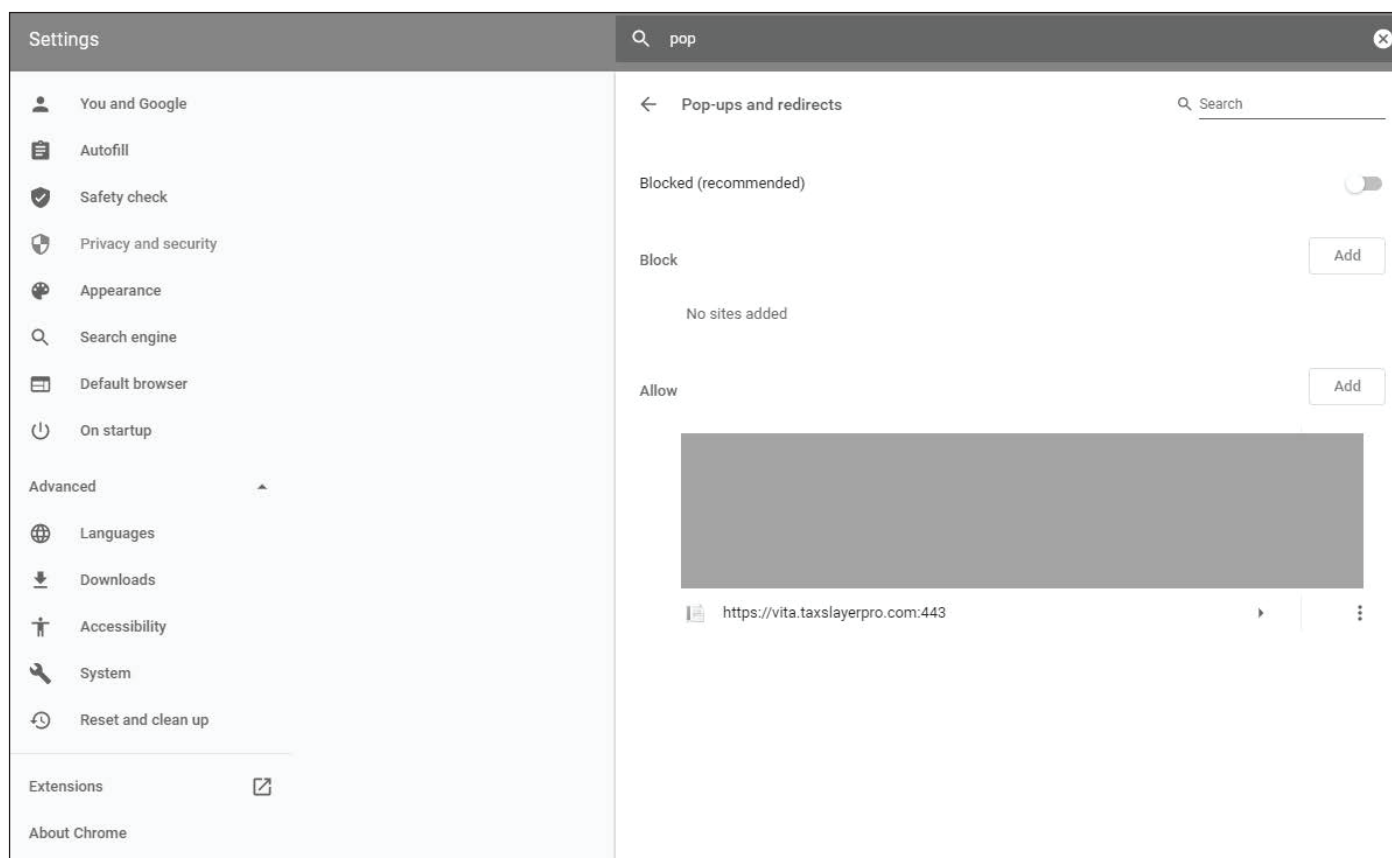
Tax-Aide: TaxSlayer Pro Online access is only authorized when using a Tax-Aide Chromebook.

1. Open Microsoft Edge, Chrome, Firefox or Safari.
On the Tax-Aide Chromebook, open Chrome and click the link to TSO on the Home Springboard page -- there is no need to set up TSO as a favorite.
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, **if you want to set up another web site as a favorite:**
 - a. Select the 3 vertical dots at the upper right side of the screen
 - b. Select to display Bookmarks
 - c. Select Bookmark this page



In Chrome set your browser settings to allow popups and redirects from the TaxSlayer site.

*Settings>Privacy and Security>Site Settings>Popups and Redirects. On the "Allowed" line, click **Add**, and enter <https://vita.taxslayerpro.com:443> Note: The screenshot below only references Chrome.*



Another technique in Chrome to unblock a site is to go to a page where pop-ups are blocked. In the address bar, click Pop-up blocked. Click the link for the pop-up you want to see. To always see pop-ups for the site, select Always allow pop-ups and redirects from [site], and then Done.

Logging in to TaxSlayer Pro Online (continued)

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.

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**.



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**.*

Login

Username

Password

LOGIN

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

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

Enter 6-digit code

VERIFY

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. (Preparers will not see all of these options.)

2021 Tax Program Current User: Craig S | Change Tax Year ▾ | Logout

Open the Message Center bar (under Welcome) to review any messages that were sent to you. Delete those no longer needed.

Welcome to SUPPORT

Message Center 0 | Rejected Clients 0

Start New 2021 Tax Return Create a brand new tax return for a client.	1	Select
Client Search Edit returns you previously started.	2	Select
Review Returns * Returns that are currently waiting to be reviewed	3	Select
Configuration Setup the configuration options for your office.	4	Select
Reports Print acks, mailing labels, bank reports, and old reports.	5	Select
Transmissions Transmit returns to IRS.	6	Select
Import Desktop Returns Import tax returns from desktop software	7	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 - **Not used by Tax-Aide**



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.

Pro Online Homepage (continued)



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. **Forms already entered should show on this menu.**
- **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 **from year to year (until manually deleted)**, 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.

Form Finder

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



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.



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) **Form 2848 not used by Tax-Aide**
- Explanations (Preparer Notes) **Explanations go to IRS, unlike Internal Notes discussed earlier. See O-4.**

After preparing or reviewing a form, "Continue" must be selected in order to save information on that form.. Other forms may be added from the navigation column or the Form Finder box on the left-hand side. It is not necessary to navigate back into the Income or Deductions pages. However, in the state return, click "Continue" on each state page until the "Exit ..state name... Return" prompt is reached. (If Continue is not an option, click Back.)



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 dividends.

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 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.

Navigating TaxSlayer® Pro Online (continued)

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.

This view/print option will be the TSO default print set, not your site's default print set. The site default and other print options available from the Client search screen are shown in the sample below.

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.

The screenshot displays a client list table with the following columns: SSN, FIRST, LAST, PHONE, PREPARER, STATUS, and STATE STATUS. A single entry is shown for a taxpayer named 'Sample' with preparer 'Craig Smith' and status 'In Progress'. A printer icon is visible next to the entry, and a dropdown menu is open, listing the following print options: QUALITY REVIEW, Print Return, 2018 1040 STACKED, TAXPAYER COPY PRINT, Testing Stack, and PAPER FILE COPY. Navigation buttons for 'Previous', '1', and 'Next' are visible at the top and bottom right of the table area.

Where to Find in TaxSlayer, Form 1040, and 4012 Resource Guide

Form or Topic	KeyWord	1040 Line	Navigation to Data Entry Screen	4012
0 AGI return	N/A	8(S1-8)	Income>Other Income>Other Income Not Reported Elsewhere - Enter \$1. Describe IN ORDER TO E-FILE	A-4 D-5
982 Reduction of Tax Attributes	982	8(S1-8)	Income>Other Income>Cancellation of Debt Form 1099-C, Form 982	D-66 Ext-4
1040-ES Estimated Tax Payments (Vouchers)	VOU	N/A	Payments & Estimates>Vouchers for Next Year's Estimated Payments	H-7 K-22
1040-X Amended Return	N/A	N/A	Select 20XX Amended Return Section from side menu or create prior year return	M-1
1095-A Health Insurance	N/A	17(S2-2) 31(S3-9)	Select Health Insurance Section from side menu> Follow screens to Advanced Premium Tax Credit	H-8
1098 Mortgage Interest Statement	1098	12(Sch A)	Deductions>Itemized Deductions>Mortgage Interest and Expenses>Mortgage Interest Reported on Form 1098	F-10
1098-E Student Loan Interest	1098	10 (S1-21)	Deductions>Adjustments>Student Loan Interest Deduction	E-11
1098-T Tuition Statement	1098	1 and/or 20(S3-3) 29	Deductions>Credits Menu>Education Credits and/or Income>Other Income>Other compensation> Scholarships and Grants	J-9
1099-A Acquisition or Abandonment	CAP	8(S1-8)	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	1099B or CAP	7	Income>Capital Gain and Losses>Capital Gain and Loss Items	D-26 K-8
1099-C Cancellation of Debt	-C	8(S1-8)	Income>Other Income>Cancellation of Debt Form 1099-C, Form 982	D-64
1099-DIV Dividends	D	3	Income> Interest and Dividends> Interest or Dividend Income> Dividend Income, Form 1099-DIV	D-14
1099-DIV Box 12 , Exempt Interest dividends	D	2a	Income>Interest and Dividends>Interest or Dividend Income>Dividend Income, Form 1099-DIV	D-15
1099-DIV Box 13 , Private Activity Bond Interest (PAB)	D	N/A or OOS	Income>Interest and Dividends>Interest or Dividend Income>Dividend Income, Form 1099-DIV	D-15
1099-G State Tax Refund	G [box 2]	8(S1-1)	Income>Form 1099-G Box 2	D-16
1099-G Unemployment Compensation	UN	8(S1-7)	Income>Income>Form 1099-G Box 1	D-5
1099-INT Interest Income (all types)	INT	2	Income>Interest and Dividends>Interest or Dividend Income	D-10
1099-INT Box 9 , Specified Private Activity Bond Interest (PAB)	INT	17(S2-1)	Income>Interest and Dividends>Interest or Dividend Income	D-12
1099-K Payment Card and Third Party...	C or SC	8(S1-3)	Income>Schedule C (include amount in gross receipts or sales)	D-17 D-20
1099-LTC	8853	8(S1-8)	Deductions>Adjustments>Medical Savings Accounts (8853) & scroll to Long term Care Section	D-57
1099-MISC Miscellaneous Income	MIS	8(S1)	Income>Form 1099-MISC	D-58
1099-NEC	NEC	8(S1-3)	Income>Form 1099-NEC	D-18
1099-OID Original Issue Discount	INT	2	Income>Interest and Dividends> Interest or Dividend Income>Original Issue Discount, Form 1099-OID	D-10
1099-Q Payments from Education Programs	N/A	8(S1-8)	If not taxable, do not enter; if taxable, then out of scope. Also known as Qualified Tuition Program (QTP)	J-3 D-56
1099-QA Distributions from ABLE Accounts	N/A	8(S1-8)	If not taxable, do not enter; if taxable, then out of scope	D-56
1099-R Pension & IRA Distributions	-R	5	Income>1099-R, RRB-1099, RRB-1099-R, SSA-1099s> Add or Edit a 1099-R	D-36 D-38

Where to Find in TaxSlayer, Form 1040, and 4012 Resource Guide

Form or Topic	KeyWord	1040 Line	Navigation to Data Entry Screen	4012
1099-S Proceeds from Real Estate Transaction	-S	7	Income>Capital Gain and Losses>Capital Gains and Loss Item	D-30 D-32
1099-SA HSA	HSA	10 (S1-13)	Deductions>Adjustments>Health Savings Account Form 8889	E-6
1310	1310	N/A	Miscellaneous Forms>Form 1310	K-13
2120 Multiple Support Declaration	N/A	Dependent Entry Screen	On the Dependent Entry Screen, check the box "This dependent qualifies for a multiple support agreement" and follow the prompts on the next screen. Keep form in taxpayer files.	C-5
4852 Substitute for Form 1099-R	-R	5	Income>1099-R, RRB-1099, RRB-1099-R, SSA-1099s>Add a 1099-R>Check here if this is a substitute 1099-R	D-38
4852 Substitute for W-2	W2	1	Income>W-2>This is a substitute W-2	D-6
5329	5329	23(S2-8)	Other Taxes>Tax on Early Distribution	H-4
5498-QA ABLE Account	N/A	N/A	(Information only for ABLE account. Not reported.)	
5498-SA HSA	HSA	10 (S1-13)	Deductions>Adjustments>Health Savings Account Form 8889	E-7
8606	-R, 8606	4b	Deductions> Adjustments> Nondeductible IRAs	D-38 E-1
8615	8615	16	Other Taxes>Tax For Children Who Have Unearned Income (only in scope for Native Americans receiving per capita payments and Alaska residents receiving permanent fund dividends)	A-2 H-3
8814	8814	8(S1-8) and 16	Other Taxes>Tax For Children Who Have Unearned Income (only in scope for Alaska residents receiving permanent fund dividends)	H-3
Alimony Paid	ALIM	10 (S1-19)	Deductions>Adjustments> Alimony Paid	E-9
Alimony Received	ALIM	8(S1-2)	Income>Alimony Received	D-5 E-9
Amended Return	N/A	N/A	20XX Amended Return Section from side menu	M-1
American Opportunity Credit (AOC)	1098	20(S3-3) 29	Deductions>Credits>Education Credits	J-3 D-56
Annuity Calculator, Simplified Method	-R	5b	Income>1099-R, RRB-1099, RRB-1099-R, SSA-1099s>Add or edit a 1099-R>Click here for options	D-40
Apply Federal Refund to Next Year	APP	36	Payments & Estimates>Apply Overpayment to Next Year's Taxes	H-7 K-2
Apply State Refund to Next Year	N/A	N/A	State>Payments>Apply Your State Refund	K-2 H-7
Attach a PDF to the Return	N/A	N/A	Tax-Aide does not mail or attach forms or documents. Inform taxpayer that the IRS might ask them to send copies later.	D-28 K-8
Back Taxes Paid to State	STAT	12 (Sch A)	Deductions>Itemized Deductions> Taxes You Paid> Additional State and Local Income Tax	F-3 F-8
Basis in Traditional IRA	8606	4b	Deductions> Adjustments> Nondeductible IRAs	D-38
Broker Statements	varies	varies	See appropriate 1099	
Business Expenses	C or SC	8(S1-3)	Income>Schedule C>General Expenses, Car And Truck Expenses, or Other Expenses	D-23.1 D-22
Business Income	C or NEC	8(S1-3)	Income>Schedule C	D-17
Cancellation of Debt	CAN	8(S1-8)	Income>Other Income>Cancellation of Debt	D-64

Where to Find in TaxSlayer, Form 1040, and 4012 Resource Guide

Form or Topic	KeyWord	1040 Line	Navigation to Data Entry Screen	4012
Capital Gains	CAP	7	Income>Capital Gains and Losses	D-26
Capital Gain Distributions	INT or DIV	7	Income>Interest or Dividend Income>Interest or Dividend Income>Dividend Income>Capital Gain to Schedule D	D-14
Capital Loss Carryover	CAP	7	Income>Capital Gains and Losses>Other Capital Gains Data (including Capital Loss Carryover)	D-26 K-8
Charitable Contributions	CHA	12	Deductions>Itemized Deductions>Gifts to Charity	F-11
Charitable Distribution from IRA (QCD)	-R	4b	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. AND go to Nontaxable Distributions and check the "Check here to mark this as a Qualified Charitable Distribution"	D-36 D-45
Charitable Gift Annuity	-R	4 7	Income>1099-R, RRB-1099, RRB-1099-R, SSA-1099>Add or edit 1099-R AND Income>Capital Gains and Losses	D-44
Child and Dependent Care Expenses	24 or 2441	31(S3-13) 20(S3-2)	Deductions>Credits>Child Care Credit	G-9
Child Tax Credit	N/A	19, 28	Basic Information>Dependents	G-2
Conversion of Trad IRA to Roth IRA	-R, 8606	4b	Deductions> Adjustments> Nondeductible IRAs	D-42
Credit for Other Dependents	N/A	19	Basic Information>Dependents	G-4
Credit for the Elderly or Disabled	ELD	20(S3-6)	Deduction>Credits>Credit for the Elderly or Disabled	G-17
CSA 1099-R Civil Service Annuity Paid	-R	5	Income>1099-R, RRB-1099, RRB-1099-R, SSA-1099s>Add or Edit a 1099-R	D-40 D-38
CSF 1099-R Statement of Survivor Annuity Paid	-R	5	Income>1099-R, RRB-1099, RRB-1099-R, SSA-1099s>Add or Edit a 1099-R	D-40 D-38
Deceased Taxpayer	PER and 1310	N/A	Personal Information>Check here if Taxpayer is deceased. AND complete Form 1310 if person filing return not spouse (Miscellaneous Forms>Form 1310).	B-18 K-8 K-13
Direct Deposit/Direct Debit	N/A	35 or 37	E-File Section from side menu>	K-1 K-17
Dividend Income	D	3	Income >Interest and Dividends>Interest or Dividend	D-14
Donations to Charity	CHA	12	Deductions>Itemized Deductions>Gifts to Charity	F-11
Early IRA Distribution	5329	23(S2-6)	Other Taxes>Tax on Early Distribution	H-4
Early Withdrawal Penalty not on 1099	EARL	10 (S1-18)	Deductions>Adjustments> Penalty on Early Withdrawal of Savings or CD	E-1
Earned Income Credit for MFS	N/A	27a	Basic Info>Personal Info -- <u>If</u> MFS elig., check box Filing Married Filing Separate and meets the requirements to claim the EIC	I-2
Education Credits and Expenses	EDUCA or 8863	20(S3-3) 29	Deductions >Credits Menu>Education Credits	J-1
Educator Expenses	EDUCAT	10 (S1-11)	Deductions>Adjustments> Educator Expenses	E-4
Elderly or Disabled Credit	ELD	20(S3-6)	Deductions>Credits>Credit for the Elderly or Disabled Schedule R	G-17
Energy Credits	ENER	20(S3-5)	Deductions>>>Credits>Residential Energy Credits	Ext-6

Where to Find in TaxSlayer, Form 1040, and 4012 Resource Guide

Form or Topic	KeyWord	1040 Line	Navigation to Data Entry Screen	4012
Estimated Payments made for 2022	FED or PAY	26	Payments & Estimates>Federal Estimated Payments or >State Estimated Payments	H-7
Estimated Payment Vouchers Federal 2023	VOU	N/A	Payments & Estimates>Vouchers for NextYear's Estimated Payments	H-7 K-22
Estimated Payment Vouchers State 2023	N/A	N/A	State section>Misc Forms>Estimated Payment Vouchers	H-7 K-22
Exempt Interest or Dividends	INT or DIV	2a	Income>Interest & Dividends>Interest or Dividend Income>Form 1099-INT Box 8 or 1099-DIV Box 11	D-12 D-15
Extension, Filing for	EXTE	N/A	Miscellaneous Forms>Form 4868	M-10
First Time Home Buyer Credit (Repayment)	FIR	23 (S2-10)	Other Taxes>Repayment of First-time Homebuyer Credit	H-2
Foreign Tax Credit	1116	20(S3-1)	Deductions>Credits>Foreign Tax Credit	G-6 D-15
Foster Care Payments	N/A		Not taxed as long as not a business or care of more than five qualified foster individuals age 19 or older	I-1 C-8
Gambling Losses	2G or W2G or MISC	12(Sch A)	Income >Other Income>Gambling Winnings or Deductions>Itemized Deductions> Miscellaneous Deductions> Gambling losses to the extent of gambling winnings	F-12
Gambling Winnings	2G or W2G	8(S1-8)	Income >Other Income>Gambling Winnings	D-57
Grants & Scholarships	OT or OTHER	1	Income>Other Income>Other compensation> Scholarships and Grants	D-63 J-1,J-7
Health Savings Accounts	HSA	10 (S1-13)	Deductions>Adjustments> Health Savings Account	E-6
Household Employee Income (no W-2)	OT or OTHER	1	Income>Other Income>Other Compensation> Household Employee Income	D-63 J-1,J-7
Identity Protection PIN	PIN	N/A	Basic Info or Miscellaneous Forms>IRS Identification	P-3
Injured Spouse	INJ	N/A	Miscellaneous Forms>Form 8379	M-8,P-7
Inmate Income (or halfway house)	OT or OTHER	1	On W-2 AND Income>Other Income> Other Compensation> Prisoner Earned Income (to make ineligible for Earned Income Credit)	D-5 D-56 D-63
Interest Income on 1099-INT or not on a form	INT	2	Income>Interest and Dividends> Interest or Dividend Income>Interest Income, Form 1099-INT	D-10
Investment Management Fees	N/A	N/A	No longer deductible, beginning in 2018	F-12
IRA Contributions (ROTH IRA)	RETIRE	20(S3-4)	Deductions>Credits>Retirement Savings Credit>Any Current Year Roth IRA Contributions	E-10 G-14
IRA Contributions (Traditional IRA)	IRA	10 (S1-20)	Deductions>Adjustments>IRA Deduction	E-10 G-14
IRA Distributions	-R	4a, 4b	Income>1099-R, RRB-1099, RRB-1099-R, SSA-1099s>Add or Edit 1099-R	D-36
IRA Qualified Charitable Distribution (Not a Charitable Gift Annuity)	-R	4b	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. Go to Nontaxable Distributions and check the "Check here to mark this as a Qualified Charitable Distribution (QCD) on your return."	D-36 D-45
IRA Rollover	-R	4b	Income>1099-R, RRB-1099, RRB-1099-R, SSA-1099s> Add or Edit a 1099-R check the box "Check here if all/part of the distribution was rolled over, and enter the rollover amt."	D-41
ITIN, Application for	ITIN	N/A	Basic Info or Miscellaneous Forms>Form W-7	L-4

Where to Find in TaxSlayer, Form 1040, and 4012 Resource Guide

Form or Topic	KeyWord	1040 Line	Navigation to Data Entry Screen	4012
Job Expenses and Certain Miscellaneous Deductions	N/A	N/A	No longer deductible, beginning in 2018. Includes employee uniforms, travel, union dues, etc., plus tax prep fees, investment fees, safe deposit boxes, etc.)	F-12
Jury Duty Pay	N/A	8(S1-8)	Income>Other Income>Other Inc. Not Reported Elsewhere	D-56
Jury Duty Pay Returned to Employer	J	10 (S1-24a)	Deductions>Adjustments>Other Adjustments>Jury Duty Pay	E-1
K-1 Forms	K	Varies	Income>Other Income>K-1 Earnings	D-51
K-1 Royalty income	K	8(S1-5)	Income>Other Income>K-1 Earnings	D-53
Kiddie Tax	8615	17	Other Taxes>Tax For Children Who Have Unearned Income - Only in scope for Native Americans receiving per capita payments and Alaska residents receiving permanent fund dividends	A-2 H-3
Long-term Care Benefits	8853	N/A	Deductions>Adjustments>Medical Savings Account Form 8853 Scroll to Long Term Care section	D-56
Lump-Sum Social Security Benefit	SSA	6	Income>1099-R, RRB-1099, RRB-1099-R, SSA-1099s>Social Security Benefits/RRB-1099>Begin	D-49
Management Fees (Investment)	N/A	N/A	No longer deductible, beginning in 2018	F-12
Marketplace Insurance	N/A	17(S2-2) 31(S3-9) Sch A or C	Select Health Insurance Section from side menu> Follow screens to Advanced Premium Tax Credit (Could also go on Sch A or on Sch C for SEHI)	H-8
Medicaid Waiver Payment on 1099	MISC	8(S1-8)	Income>Form 1099-MISC and possibly Income> Other Income>Other Income Not Reported Elsewhere	D-9
Medicaid Waiver Payments on W-2	W	1 8(S1-8)	Income>W-2 and enter the amount in the "Medicaid Waiver Payment in Box 1" below box 13 to be subtracted on Schedule 1 line 8.	D-9
Medical and Dental Expenses	MED	12(Sch A)	Deductions>Itemized Deductions> Medical and Dental Expenses	F-5
Mileage for Charitable Travel	CHA	12	Deductions>Itemized Deductions>Gifts to Charity>Noncash Gifts to Charity	F-11
Mileage for Medical Travel	MED	12 (Sch A)	Deductions>Itemized Deductions> Medical and Dental Expenses	F-7
Mortgage Insurance Premiums (if extended)	MORT	12 (Sch A)	Deductions>Itemized Deductions> Mortgage Interest and Expenses>Private Mortgage Insurance (PMI) Ded	F-4 F-10
Mortgage Interest and Points Paid	MORT	12 (Sch A)	Deductions>Itemized Deductions>Mortgage Interest and Expenses>Mortgage Interest Reported on Form 1098	F-4 F-10
Mortgage Interest Paid—not on Form 1098	MORT	12 (Sch A)	Deductions>Itemized Deductions> Mortgage Interest and Expenses> Mortgage Interest Not Reported on Form 1098	F-4 F-10
Noncash Donations if total more than \$500	CHA	12 (Sch A)	Deductions>Itemized Deductions> Gifts to Charity>Non-Cash Donations (more than \$500)	F-11
Noncash Donations that total \$500 or less	CHA	12 (Sch A)	Deductions>Itemized Deductions>Gifts to Charity>Non-Cash Gifts to Charity	F-11
Nondeductible IRA Contributions	-R, 8606	4b	Deductions> Adjustments> Nondeductible IRAs	D-38 E-1
Notary Fees	SC and N/A	8(S1-3)	Income>Schedule C and Other Taxes>Self-Employment Tax>Exempt Notary Income (exempt from SE tax and EIC)	D-1 D-17 H-1
OID Interest (Original Discount Interest)	INT	2	Income>Interest and Dividends>Original Issue Discount, Form 1099-OID	D-10
Other Income (prizes, jury duty, etc.)	N/A	8(S1-8)	Income>Other Income>Other Inc. Not Reported Elsewhere	D-56

Where to Find in TaxSlayer, Form 1040, and 4012 Resource Guide

Form or Topic	KeyWord	1040 Line	Navigation to Data Entry Screen	4012
PDF, Attaching	N/A	N/A	Tax-Aide does not mail or attach forms or documents. Inform taxpayer IRS might ask for copies later.	D-29 K-8
Pension Distributions	-R	5	Income>1099-R, RRB-1099, RRB-1099-R, SSA-1099s> Add or Edit 1099-R	D-36
Personal Property Tax	PROPER	12(Sch A)	Deductions>Itemized Deductions> Taxes You Paid	F-8
PIN, Identity Protection	PIN	N/A	Miscellaneous Forms>IRS Identification Pin	P-3
Power of Attorney POA	N/A	N/A	TaxSlayer form not used by Tax-Aide	K-8
Prior Year Comparison			Prior Year Comparison is available for returning clients on the Summary page (beside the Summary View)	O-7
Prisoner Income (or halfway house)	OT or OTHER	1	On W-2 AND Income>Other Income> Other Compensation> Prisoner Earned Income (to make ineligible for Earned Income Credit)	D-5 D-56 D-63
Private Activity Bond interest (PAB)	INT or DIV	17(S2-1)	TaxSlayer now carries this from the 1099 to the 6251.	D-12
Prizes and Awards	N/A	8(S1-8)	Income>Other Income>Other Inc. Not Reported Elsewhere (or could be on 1099-MISC box 3)	D-56
Public Safety Officer Exclusion	-R	5b	Income>1099-R, RRB-1099, RRB-1099-R, SSA-1099s>Add or edit 1099-R>Click here for options	D-37 D-39
Qualified Charitable Distribution from IRA	-R	4b	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. AND go to Nontaxable Distributions and check the "Check here to mark this as a Qualified Charitable Distribution"	D-36 D-45
Railroad Retirement Benefits (blue form) RRB-1099	RR	6	Income>1099-R, RRB-1099, RRB-1099-R, SSA-1099s> Social Security Benefits /RRB-1099	D-49
Railroad Retirement Benefits (green form) RRB-1099R	RR	5	Income>1099-R, RRB-1099, RRB-1099-R, SSA-1099s>RRB-1099-R	D-48
Real Estate Taxes	MORT	12(Sch A)	Deductions>Itemized Deductions> Mortgage Interest and Expenses> Mortgage Interest Reported on Form 1098 (line for real estate taxes)	F-8 F-10
Refund, Applied to Estimated from Prior Year (Fed or State)	PAY	26	Payments & Estimates>Federal Estimated Payments <u>or</u> >State Estimated Payments	H-7
Refund, Apply to Next Year (Federal)	APP	36	Payments & Estimates>Apply Overpayment to Next Year's Taxes	H-7 , K-1 K-12
Refund, Apply to Next Year (State)	N/A	N/A	State>Payments>Apply Your State Refund	K-1 H-7
Refunds of State and Local Income Tax	G [box 2]	8(S1-1)	Income>Income>Form 1099-G Box 2 (if reportable)	D-16
Rental Income from vacant land w/o expenses	SC	8(S1-5)	Income>Supplemental and Loss (Sch E)	D-54
Rental Income	SC	8(S1-5)	Income>Supplemental and Loss (Sch E) OOS except for active duty military (military certification)	D-54
Repayment of un-employment received in current year	UN	8(S1-7)	Income>Form 1099-G Box 1 Unemployment> Repayment	D-5
Repayment of Previously Taxed Income (from prior year)	N/A		Deductions>>Itemized Deductions> Miscellaneous Deductions> (If >3000, out of scope. If <3000, there is no longer a credit or deduction.)	F-12
Reservist's Expenses	RESER	10 (S1-12)	Deductions>Adjustments>Expenses for Reservists, Performing Artists, and Qualifying Government	E-1 E-2

Where to Find in TaxSlayer, Form 1040, and 4012 Resource Guide

Form or Topic	KeyWord	1040 Line	Navigation to Data Entry Screen	4012
Residential Energy Credit	ENER	20(S3-5)	Deductions>Credits>Residential Energy Credits	Ext-6
Retirement Savings Credit	RETI	20(S3-4)	Deductions>Credits>Retirement Savings Credit	G-1 G-14 D-8
Reverse Mortgage Income	N/A	N/A	Income is neither taxable nor reportable.	D-12
Reverse Mortgage Interest	N/A	N/A	Interest is not deductible even when paid because it's home equity debt	F-10
Roth IRA Contributions	IRA	20(S3-4)	Deductions>Credits>Retirement Savings Credit>Any Current Year Roth IRA Contributions	G-14
Royalties (simple royalties with no associated expenses)	SC	8(S1-5)	Income>Supplemental and Loss (Sch E)	D-54
Royalties from Services (e.g., artist)	MISC NEC	8(S1-8)	Income>Form 1099-MISC and Sch C "other income" or Income>Form 1099-NEC linked to Sch C	D-58
RRB-1099 Railroad Retirement (blue)	RR	6	Income>1099-R, RRB-1099, RRB-1099-R, SSA-1099s> Social Security Benefits /RRB-1099	D-49
RRB-1099-R Railroad Retirement (green)	RR	5	Income>1099-R, RRB-1099, RRB-1099-R, SSA-1099s>RRB- 1099-R	D-48
Sale of Main Home	CAP	7	Income>Capital Gain and Losses> Sale of Main Home Worksheet or use Capital Gains and Loss Items	D-32
Sale of Stock	CAP	7	Income>Capital Gain and Losses	D-26 K-8
Sales Tax Deduction	Tax or	12-Sch A	Deductions>Itemized Deductions> Taxes You Paid	F-9
Schedule C	SC	8(S1-3)	Income>Schedule C	D-17
Scholarships and Grants when taxable	OT or OTHER	1	Income>Other Income>Other compensation> Scholarships and Grants	D-63 J-1,J-7
Self-employed Health Insurance Deduction	SC	10 (S1-17)	Income>Schedule C>General Expenses (better to enter here than on the adjustment form)	D-23.1 D-23
Self-employment Income	SC	8(S1-3)	Income>Schedule C>	D-17
Seller-financed Mortgage Interest Deduction	MORT	12 (Sch A)	Deductions>Itemized Deductions> Mortgage Interest and Expenses> Mortgage Interest Not Reported on Form 1098	F-10
Seller-financed Mortgage Interest	INT	2	Income>Interest and Dividends> Interest or Dividend Income>Seller Financed Interest Income	D-13
Simplified Method	-R	5b	Income>1099-R, RRB-1099, RRB-1099-R, SSA-1099s> Add or edit a 1099-R>Click here for options	D-40
Simplified Method after Death of All Beneficiaries	MISC	12 (Sch A)	Deductions>>Itemized Deductions> Miscellaneous Deductions> unrecovered investment in pension	F-12
Social Security Benefits or SSA-1099	SSA	6	Income>1099-R, RRB-1099, RRB-1099-R, SSA-1099s> Social Security Benefits/ RRB-1099	D-49
Standard deductions	N/A	12	Deductions>Standard Deduction	F-1,F-2
State and Local Tax Refund Worksheet	G [box 2]	8(S1-1)	Income>Form 1099-G Box 2 State and Local Refunds	D-5 D-16
State and Local Taxes Paid (includes back tax)	STAT	12(Sch A)	Deductions>Itemized Deductions> Taxes You Paid> Additional State and Local Income Tax	F-3 F-8
State refund applied to 2022 from 2021	PAY or STAT	N/A	Federal> Payments and Estimates> State Estimated Payments	H-7
State refund applied to 2023	N/A	N/A	State>Payments>Apply Your State Refund	K-1 H-7
State withholding not on another form	WITH	12 (Sch A)	Payments & Estimates>Other State Withholdings	H-7
Stock Sales	CAP	7	Income>Capital Gain and Losses	D-26

Where to Find in TaxSlayer, Form 1040, and 4012 Resource Guide

Form or Topic	KeyWord	1040 Line	Navigation to Data Entry Screen	4012
Student Loan Interest	STU, LOA	10 (S1-21)	Deductions>Adjustments> Student Loan Interest Deduction (Forgiveness on D-66)	E-11 D-66
Substitute W-2	W	1	Income>W-2>This is a substitute W-2	D-6
Superseding return			May or may not be in TaxSlayer in TY2022	M-1.1
Tax Exempt Interest and Dividends	INT DIV	2a 3a	Income>Interest & Dividends>Interest or Dividend Income>Form 1099-INT Box 8 or 1099-DIV Box 11	D-12 D-15
Taxable Refund Worksheet	G [box 2]	8(S1-1)	Income>Form 1099-G Box 2	D-5 D-16
Taxes Paid, Federal and State Estimated	PAY or FED	26	Payments & Estimates>Federal (or State) Estimated Payments for 2022	H-7
Taxes Paid Deduction, State and Local	STAT	12 (Sch A)	Deductions>Itemized Deductions> Taxes You Paid> Additional State and Local Income Tax	F-8
Tips, Allocated	W	1	Income>W-2>Line 8	D-7
Tips, Unreported	W	23(S2-5)	Income>Form W-2>below line 10	D-7
Tips, Unreported (less than \$20/mo.)	4137	23(S2-5)	Other Taxes>Tax on Unreported Tip Income>Cash and charge tips you received Could go on Sch C as cash income for for-hire drivers or others	D-7 H-1
Traditional IRA Contributions	IRA	10 (S1-20)	Deductions>Adjustments>IRA Deduction	E-10 G-14
Travel Expenses for Business	SC	8(S1-3)	Income>Schedule C>Other Expenses	D-24 D-25
Travel Expenses for Employees	N/A	N/A	No longer deductible after 12-31-2017	
Tribal Per Capita Payments not on 1099	N/A	8(S1-8)	Income>Other Income>Other Income Not Reported Elsewhere	D-1
Unemployment Benefits	UN	8(S1-7)	Income>Form 1099-G Box 1	D-5
Unemployment Comp Repayment—Same Year as Benefit Received	UN or 10 (box 1)	8(S1-7)	Income>Form 1099-G Box 1	D-5
Unemployment Comp Repayment-Year after Received \$3,000 or less	N/A	N/A	There is no credit or deduction when the repayments is \$3,000 or less.	F-12
Unemployment Comp Repayment Year after Received >\$3,000	Out of Scope	N/A	NA - Out of Scope	F-12
Unrecovered Investment in Pension	MIS	12 (Sch A)	Deductions>Itemized Deductions>Miscellaneous Deductions>Unrecovered investment in pension	F-12
Volunteer Expenses	CHA	12(Sch A)	Deductions>Itemized Deductions>Gifts to Charity	F-11
Vouchers for Federal Estimated Pay 2023	VOU	N/A	Payments & Estimates>Vouchers for NextYear's Estimated Payments	K-22
Vouchers for State Estimated Pay 2023	N/A	N/A	State section>Misc Forms>Estimated Payment Vouchers	H-7
W-2 Wages & Salaries	W	1	Income>W-2	D-6
W-2G Gambling	2G or W2G	8(S1-8)	Income>Other Income>Gambling Winnings	D-56
W-7 ITIN Application	APPLI	N/A	Basic Info or Miscellaneous Forms>Form W-7	L-4
Wages & Salaries	W	1	Income>W-2	D-6
Withholding for fed tax with no TS entry place	WITH	25c	Payments & Estimates>Other Federal (or State) Withholding	H-7
Work Release Income	OT or OTHER	8(S1-8)	On W-2 AND Income>Other Income> Other Compensation> Prisoner Earned Income (to make ineligible for Earned Income Credit)	D-5 D-56 D-63
Zero AGI return	N/A	8(S1-8)	Income>Less Common>Other Income Not Reported Elsewhere - Enter \$1. Describe IN ORDER TO E-FILE	A-4 D-5

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 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. **Callers that get a message "about call volumes being too high and to try again later" are suggested to call back at 7 a.m. local time (Hawaii and Alaska follow Pacific Time Zone).**

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 payment 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.

Resources for Assisting Taxpayers (continued)

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.

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

The screenshot shows a section of the TaxSlayer interface. At the top, there is a checked checkbox with the text: "Taxpayer prefers to receive written communications from the IRS in a language other than English." Below this is a label "Language preference *" and a drop-down menu. The drop-down menu is open, showing a list of languages: English, Spanish, Korean, Vietnamese, Russian, Arabic, Haitian Creole, Tagalog, Portuguese, Polish, Farsi, French, Japanese, Gujarati, Punjabi, Khmer, Urdu, Bengali, and Italian. To the left of the drop-down menu, there are several checkboxes, some of which are partially visible and labeled "Address" and "Apartment". To the right of the drop-down menu, there is a text input field and a label "written communications from the IRS in an accessible format." Below the input field, there is a label "address." and another label "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.

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.

If...	Then...
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"> 1. Complete a tax return for the taxpayer. 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.) 3. Refer to Lost, Misplaced or Non-Receipt of IP PIN on the following page. 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.¹
Taxpayer received an IP PIN but misplaced or lost it	<ol style="list-style-type: none"> 1. Complete a tax return for the taxpayer. 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.) 3. Refer to Lost, Misplaced or Non-Receipt of IP PIN on the following page. 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.¹
Taxpayer didn't receive IP PIN but IRS rejected the e-filed tax return because the IP PIN wasn't entered.	<ol style="list-style-type: none"> 1. Refer to Lost, Misplaced or Non-Receipt of IP PIN on the following page. 2. Provide the taxpayer with two complete copies of the tax return. 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.¹ 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 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"> 1. Advise the taxpayer to contact the IRS for assistance. Taxpayers can electronically complete and submit Form 14039 online at IdentityTheft.gov or they can complete a fillable form at IRS.gov, print, then attach the form to the return and mail the return according to instructions. The IRS will respond in approximately 30 days after all the necessary information is received.² 2. Provide the taxpayers two copies of their tax return. One copy for the taxpayer to keep for their records and the other copy to mail. See the Potential Identity Theft Letter in the Volunteer Portal for instructions you can print and give to the taxpayer.

¹Taxpayer must return to the site to sign Form 8879 (IRS e-file Signature Authorization) if they did not already do so.

²Do not file Form 14039 if taxpayer received any of the following IRS identity verification letters: Letters 4883C or 6330C, 5071C or 6331C, 5447C, 5747C. Their return may not get processed until the taxpayer follows the instructions in the letter.

IP PIN Guidance for Identity Theft Victims (continued)

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 \(IP PIN\)](https://www.irs.gov/identity-theft-fraud-scams/retrieve-your-ip-pin) at 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.

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](#)

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.
- 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. **This tool is generally available mid-January through mid-November.**
- 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 may file Form 15227, Application for an Identity Protection Personal Identification Number. The taxpayer's 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.

Frequent Taxpayer Inquiries

Taxpayers normally ask questions during the interview process about the topics covered in this section. Visit the IRS.gov website, or see [Publication 17](#) for additional topics and information.

Installment Payment

Publication 594, The IRS Collection Process, explains taxpayers' rights and responsibilities regarding payment of federal taxes.

Copies of Prior-Year Returns

For information purposes: Taxpayers can go to [Get Your Tax Record](#) at www.irs.gov/individuals/get-transcript to register and secure a transcript which partially masks the personally identifiable information of everyone listed on the tax return. To access this transcript online they must have email and be able to prove their identities with enhanced verification. Taxpayers can also request masked transcripts to be mailed to the address on file which takes 5 to 10 calendar days for delivery. In addition, taxpayers can request a transcript via Form 4506-T, Request for Transcript of Tax Return, or by calling 1-800-908-9946.

For tax preparation purposes: Taxpayers or other third parties who require an unmasked transcript for tax return preparation or filing may contact the IRS, present proper authentication to prove their identities and an unmasked transcript will be mailed to the taxpayer's address of record.

If a photocopy of a return is needed, taxpayers should complete Form 4506, Request for Copy of Tax Return, and mail it with the required fee. Addresses are listed on Form 4506.

Amended Returns (See Tab M, Other Returns)

Form 1040-X, Amended U.S. Individual Income Tax Return, should be used by taxpayers to amend their return. Many mistakes are corrected in processing by the IRS, and a letter of explanation is mailed at the time an error is identified or when a refund is issued. In these cases, taxpayers aren't required to file an amended return as the corrections have already been made.

Preparation of amended returns has expanded in the VITA/TCE programs. Sites can choose to file amended returns even if they didn't prepare the original return. See Tab M, Other Returns, for additional information on preparing amended returns. Taxpayers can check the status of their Form 1040-X, Amended U.S. Individual Income Tax Return, for the current year and up to three prior years at [Where's My Amended Return](#).

Taxpayer Address Changes

Taxpayers should use [Form 8822](#), Change of Address, to notify the IRS of any change of address. If taxpayers move after filing the return and before a refund is received, they should notify their old post office and the IRS of their new address.

Recordkeeping

Taxpayers should keep their tax documents until the statute of limitations runs out for the return. Usually, this is three years from the date the return was due or filed, or two years from the date the tax was paid, whichever is later. **Also, keep basis documents and returns until the property is disposed of or sold. Keep Forms 8606 Non-Deductible IRAs until the IRA is fully distributed.** Refer taxpayers to Publication 17, Filing Information section, [What Records Should I Keep](#), or [Recordkeeping](#) at www.irs.gov/businesses/small-businesses-self-employed/recordkeeping.

Frequent Taxpayer Inquiries (continued)

FREE Tax Preparation Locations

Consult your Site Coordinator for information about the location of other VITA/TCE sites in your area. Taxpayers may go to [Get Free Tax Prep Help](https://www.irs.gov/freetaxprep/) at [irs.treasury.gov/freetaxprep/](https://www.irs.gov/freetaxprep/), download the IRS mobile app IRS2Go, or call 1-800-906-9887 for more information. For AARP Tax Aide sites, go to [AARP Foundation Tax-Aide Locator](https://www.aarp.org/money/taxes/aarp_taxaide/locations.html) at www.aarp.org/money/taxes/aarp_taxaide/locations.html or call 1-888-227-7669 for this information.

Problems Navigating the IRS

[Taxpayer Advocate Service](#) (TAS) has offices in every state, the District of Columbia, and Puerto Rico. Your local advocate's number is at www.taxpayeradvocate.irs.gov, and in your local directory. You can also call 1-877-777-4778.

See [Publication 1546, Taxpayer Advocate Service - We Are Here to Help You](#), for details on what TAS provides.

Refund Information

Taxpayers should be directed to [Where's My Refund?](#) at www.irs.gov/refunds for specific information about their refund. Taxpayers can view refund information for the current and 2 prior years. [Taxpayers can check on their amended return at Where's My Amended Return?](#)

Innocent Spouse Relief

Taxpayers who file a joint tax return are jointly and individually responsible for the tax and any interest or penalty due on the joint return even if they later divorce. In some cases, a spouse (or former spouse) will be relieved of the tax, interest, and penalties on a joint tax return. Spousal relief is granted in certain situations when a taxpayer can prove he/she isn't liable for amounts due in joint filing situations.

Taxpayers should see [Publication 971, Innocent Spouse Relief](#), which explains the types of relief, who may qualify for them, and how to get them. Married persons who didn't file joint returns, but who live in community property states, may also qualify for relief. (Out of Scope)

Injured Spouse Relief

An injured spouse claim is different from an innocent spouse relief request. An injured spouse can request the division of tax overpayment attributed to each spouse. The injured spouse must file Form 8379, Injured Spouse Allocation, to request his or her portion of a joint refund. [See page M-8](#). Also See [Publication 4491](#) and [Form 8379 Instructions](#) for additional details.

Married Filing Separately

Unless required to file separately, married taxpayers may want their tax figured on a joint return and on separate returns, to make sure they are receiving the most advantageous filing status. Filing separately may be advantageous for some taxpayers in certain situations, however, most married taxpayers would pay more combined tax on separate returns than they would on a joint return. See [Publication 17, Your Federal Income Tax for Individuals, Filing Status section, for Special Rules](#) (which outlines the disadvantages). Taxpayers who filed a Married Filing Jointly return cannot amend their return to change to Married Filing Separately after the due date of the return. There is an exception for deceased taxpayers.

Frequent Taxpayer Inquiries (continued)

Social Security Numbers and Account Information

Social Security Administration no longer issues Social Security number verification printouts in their field offices. Taxpayers may get this information using the my Social Security Account feature on the Social Security Administration website. Local Social Security offices will continue to provide benefit verification letters.

Volunteers should enter names into the tax software as they appear in SSA records in order to minimize rejected returns.

Hardship Refund Request

A taxpayer's tax refund will be offset (intercepted) to pay outstanding federal tax debts, child support, federal nontax debts, state income tax debts, and unemployment compensation debts. When a tax refund is offset, the taxpayer will receive a letter explaining how the refund was applied to his or her outstanding debt.

If a taxpayer would face a hardship from a tax refund offset and has only outstanding federal tax debts, he or she can request an Offset Bypass Refund (OBR) from the IRS. Refer the taxpayer to the [Taxpayer Advocate Service](#) (TAS) to see if they meet TAS case acceptance criteria. The OBR typically should be requested before the return is filed because the OBR must be approved before the refund is offset.

Requests for hardship relief from other debts must be made to the agency to which the debt is owed. The Treasury Offset Program (TOP) can confirm whether a tax refund will offset for these other debts and provide details about the debt and a contact phone number for the agency to which the debt is owed. The TOP Call Center can be reached weekdays at 1-800-304-3107, TTD 800-877-8339, between 8:30 a.m. and 6 p.m. Eastern Time.

Missing Refund

When a taxpayer has verified that they did not receive a refund, even though IRS records or a letter specifies otherwise, they can initiate a trace by calling 800-919-9835 or filing Form 3911, Taxpayer Statement Regarding Refund. Form 3911 should be mailed to their usual IRS Service Center or sent there via FAX. See list of FAX numbers at www.taxpayeradvocate.irs.gov.

Where to File

Where Do You File?

Mail your return to the address shown below that applies to you.



Envelopes without enough postage will be returned to you by the post office. Your envelope may need additional postage if it contains more than five pages or is oversized (for example, it is over 1/4" thick). Also, include your complete return address.



Make the check or money order payable to "United States Treasury." Taxpayers should write "2022 Form 1040" and the first name listed on the tax return (primary taxpayer), address, daytime phone number, and primary taxpayer's Social Security number (SSN) on their payment and enclose it with Form 1040-V. Do not staple or attach to Form 1040-V.

IF you live in...	And you ARE NOT enclosing a payment use this address ...	and you ARE enclosing a payment use this address...
Arkansas, Connecticut, Delaware, District of Columbia, Illinois, Indiana, Iowa, Kentucky, Maine, Maryland, Massachusetts, Minnesota, Missouri, New Hampshire, New Jersey, New York, Oklahoma, Rhode Island, Vermont, Virginia, West Virginia, Wisconsin	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002	Internal Revenue Service P.O. Box 931000 Louisville, KY 40293-1000
Pennsylvania	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002	Internal Revenue Service P. O. Box 802501 Cincinnati, OH 45280-2501
Florida, Louisiana, Mississippi, Texas	Department of the Treasury Internal Revenue Service Austin, TX 73301-0002	Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214
Alabama, Georgia, North Carolina, South Carolina, Tennessee	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002	Internal Revenue Service P.O. Box 1214 Charlotte, NC 28201-1214
Arizona, New Mexico	Department of Treasury Internal Revenue Service Austin, TX 73301-0002	Internal Revenue Service P. O. Box 802501 Cincinnati, OH 45280-2501
Alaska, California, Colorado, Hawaii, Idaho, Kansas, Michigan, Montana, Nebraska, Nevada, Ohio, Oregon, North Dakota, South Dakota, Utah, Washington, Wyoming	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0002	Internal Revenue Service P.O. Box 802501 Cincinnati, OH 45280-2501
A foreign country, U.S. possession or territory*, or use an APO or FPO address, or file Form 2555 or 4563, or are a dual-status alien	Department of the Treasury Internal Revenue Service Austin, TX 73301-0215 USA	Internal Revenue Service P.O. Box 1303 Charlotte, NC 28201-1303 USA
*If you live in American Samoa, Puerto Rico, Guam, the U.S. Virgin Islands, or the Northern Mariana Islands, see Pub. 570 , Tax Guide for Individuals With Income From U.S. Possessions.		

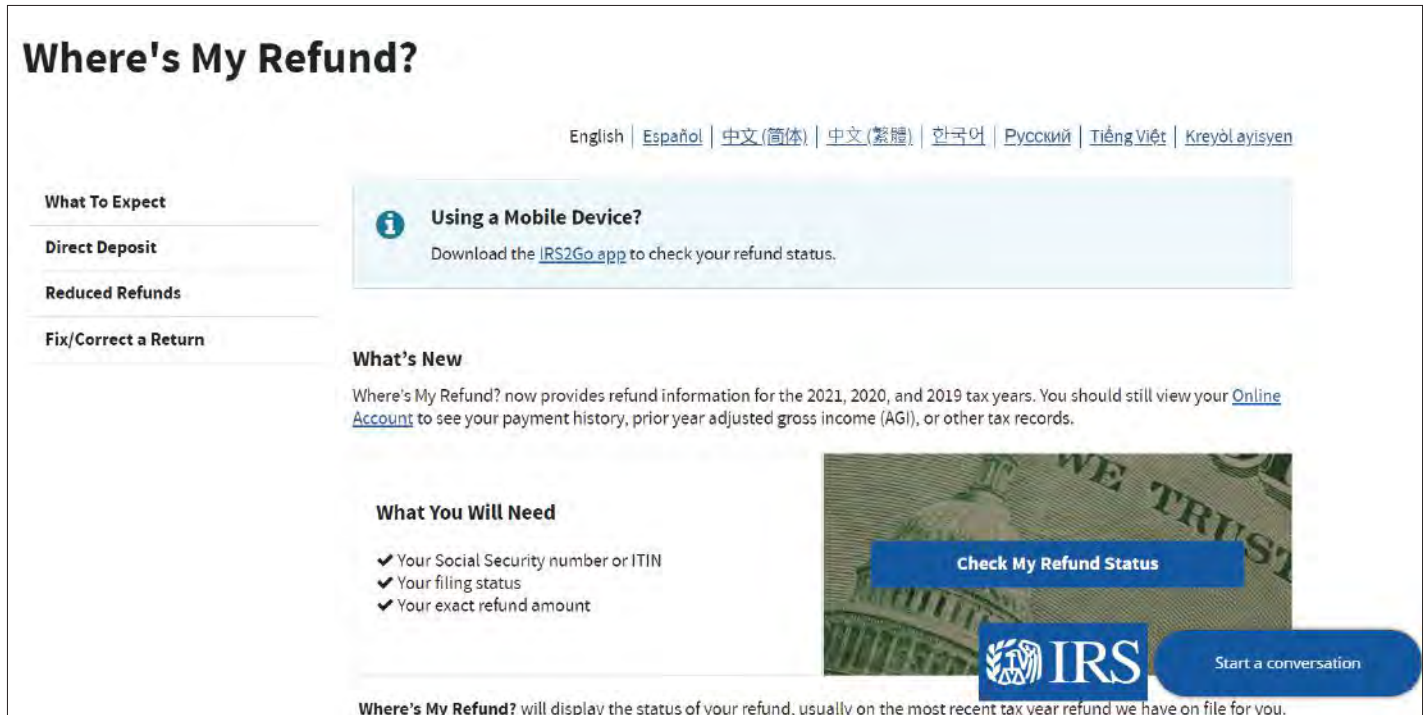


Mailing addresses for amended returns can be found in the instructions for Form 1040-X.

Where's My Refund

Taxpayers can access information about their refunds for the current and two prior tax years at [Where's My Refund](https://www.irs.gov/refunds), www.irs.gov/refunds.

Taxpayers should view their Online Account to see payment history, prior year adjusted gross income (AGI), or other tax records.



Interactive Tax Assistant (ITA)

The [ITA tool \(www.irs.gov/help/ita\)](https://www.irs.gov/help/ita) is a tax law resource that takes you through a series of questions and provides you with responses to tax law questions on a limited number of topics.

- Simply answer the questions and select **Continue** to progress to the next question screen.
- You may need to collect information before the interview such as income amounts, taxes owed and credits you are claiming.
- The tool includes a crossover feature that allows you to move from certain tax topics to another without needing to enter the same answers multiple times. The Review/Start Over buttons allows you to adjust responses to previously asked questions.
- When you reach the response screen, you have the option to print the entire interview and the final response.

For additional information on tax law resource tools, go to [Tax Topics](https://www.irs.gov/taxtopics) at www.irs.gov/taxtopics.

Tax Information for Individuals

[IRS.gov/individuals](https://www.irs.gov/individuals) has links for topics such as:

- [View your Tax Account](#)
- [Get Your Transcript](#)
- [Options for paying your taxes](#)
- [Understanding your IRS notice or letter](#)

Rejected Returns

The most common rejects involve errors in the taxpayer's or dependent's Social Security numbers (SSNs) and the Employer Identification Numbers (EINs) that appear on the Form W-2, Wage and Tax Statement, and Forms 1099. The IRS performs a name match on these numbers that can cause a return to be rejected. Typographical and other errors can often be easily resolved. The taxpayer may need to be contacted to determine the correct EIN or SSN and to verify the taxpayer's last name. Neither the IRS nor TaxSlayer Pro can resolve these rejects.

New! The rejected reason code will show on the Summary/Print page while in a return. See [TS Blog article 01 Sep 22](#).



Each individual transmission of a tax return resulting in a reject is added to the total number of rejects for the site. Each individual rejection increases the overall rejection rate for the site.



Refer to the TaxSlayer Validation Errors report to identify federal or state returns not accepted.

See also the [TaxSlayer IRS Reject Resource Guide](#) located in the [TaxSlayer VITA/TCE Guides and Publications](#) "Brainshark". Click on "Attachments" and scroll down near the bottom.

Top Reject Codes	Suggested Solutions
500 Primary SSN and Primary Name Control of the Tax Form must match data from the IRS Master File.	Verify name and SSN or ITIN. Double check source document. Review name and SSN control.
501 Qualifying SSN on Schedule EIC and the corresponding Qualified Name Control must match data from the IRS Master File.	Can be a companion to Reject Code 504. However, if the Qualifying Child listed for EITC is a dependent on page one of tax return and only Reject Code 501, verify source data for year of birth or verify with client the year of birth. IRS only verifies year -- not month or day -- of birth.
502 Employer Identification Number of Form W-2, W-2G, or 1099-R must match data from the IRS Master File.	Based on the Acknowledgement (ACK) Report, determine if W-2, W-2G or 1099R. If more than one, determine from ACK Report which number. Double check the source document. If still incorrect, contact payer or have client contact payer. If still unable to resolve, have taxpayer mail in the return.
503 Last name for the secondary taxpayer on the return does not match the IRS Master File and/or SSA records	Verify the name, SSN or ITIN. Ask to see the Social Security card of the spouse. Check for spelling and transposition errors. If the data entered is incorrect, make the corrections and retransmit the return.
504 Dependent's SSN must match data from the IRS Master File.	Verify name and SSN or ITIN. Check spelling and data entry. Have the client contact Social Security Administration (SSA) to verify information. Ask to see the Social Security card(s).
506 Qualifying child's SSN listed for the purpose of claiming Earned Income Tax Credit (EITC) has been used on another tax return.	Verify SSN of the dependent. If correct, the return will need to be mailed. Explain that this could be inadvertent error on a mailed return OR it is possible someone else may have knowingly claimed this dependent.
507 Dependent's SSN on the Form 1040 was previously used for the same purpose.	Verify SSN of the dependent. If correct, the return will need to be mailed. Explain that this could be inadvertent error on a mailed return or it is possible someone else may have knowingly claimed this dependent.
194, 515, 902 or 932 Duplicate SSN in IRS database. A tax return has been filed previously for the SSN.	Verify SSN. If correct, the return will need to be mailed. Work with the taxpayer to determine if ID Theft could be the cause, see Tab P, Partner Resources.
516 SSN is listed on another return as a dependent.	Verify SSN. If correct, the return will need to be mailed. It is possible someone else may knowingly claimed the dependent.
535 Qualifying SSN on Sch EIC & the corresponding Year of Birth must match data received from the SSA.	Verify birthday, name and SSN of each child.
541 Taxpayer must be older than qualifying child on Sch EIC.	Verify birthdays of taxpayer and child.
600 Taxpayer must file Form 8862 to claim EITC after disallowance.	Complete Form 8862, Information To Claim Certain Credits After Disallowance.
F8962-070 Form 8962 must be present in the return.	Get Form 1095-A from TP, add Form 8962 to return, and resubmit e-file. If Form 8962 is not applicable (no one on return had marketplace insurance) then see VITA blog for instructions.

Glossary

Acknowledgment (ACK) – A report generated by the IRS to a Transmitter that indicates receipt of all transmissions. An ACK Report identifies the returns in each transmission that are accepted or rejected for specific reasons.

Adjusted Basis – Original cost of a capital asset plus any increases or decreases to that cost, such as commissions and fees or capital improvements (for sale of home).

Adjusted Gross Income (AGI) – Total gross income minus specific deductions such as educator expenses, alimony paid, and the Student Loan Interest Deduction.

Adjustments to Income – Amounts such as educator expenses, penalty on early withdrawal of savings, and contributions to a traditional IRA, that are subtracted from total income on Form 1040, to establish the AGI.

Adopted child – An adopted child is treated the same as a natural child for the purposes of determining whether a person is related to the taxpayer. For example, an adopted brother or sister is the taxpayer's brother or sister. An adopted child includes a child who was lawfully placed with a person for legal adoption.

Basis – The original cost of a capital asset.

Blind – A taxpayer is considered blind if either totally blind or has a certified statement from eye doctor that

- Taxpayer cannot see better than 20/200 in the better eye with glasses or contact lenses or
- Field of vision is not more than 20 degrees.

The taxpayer does not have to produce the certificate, but should have it if IRS asks for it.

Capital Gain or Loss – The difference between the amount received when the asset has been sold and the adjusted basis of the capital asset.

Custodial and Noncustodial Parent – The custodial parent is the parent with whom the child lived for the greater number of nights during the year. The other parent is the noncustodial parent. If the child lived with each parent for an equal number of nights during the year, the custodial parent is the parent with the higher adjusted gross income.

Deduction – An amount subtracted from income before the tax is computed.

Dependent – Either a qualifying child or a qualifying relative (not necessarily a biological relative) of the taxpayer using the rules found in Tab C.

Direct Deposit – An electronic transfer of a refund into a taxpayer's financial institution account.

Disability – See Totally and Permanently Disabled.

Due Diligence – Due diligence, when used in context of claiming the Head of Household filing status or certain credits including the Earned Income Tax Credit (EITC), refers to procedures that income tax return preparers must follow when determining eligibility to file a return or claim for refund as Head of Household and when determining eligibility for, and the amount of, certain credits including the EITC.

Earned income – Any income received for work, such as wages or business/self-employment income.

Earned Income Tax Credit (EITC) – A refundable tax credit for most people who work but do not earn high incomes. The purpose of the EITC is to reduce their tax burden and to supplement the wages of working families whose earnings are less than the maximums for their filing status. Also abbreviated as EIC.

Education Credit – A credit, based on qualified education expenses the taxpayer paid during the tax year, that reduces the amount of tax due.

Electronic Filing Identification Number (EFIN) – An identification number assigned by the IRS to participants in IRS e-file.

Estimated Tax Payments – Payments paid quarterly by the taxpayer if the expected tax due exceeds certain limits. Generally, estimated payments are made by taxpayers that have income from self-employment, dividends, interest, capital gains, rent, and royalties.

Exempt Income – Nontaxable income that is generally not shown on the return and not included in the income tax computation. There are some instances when exempt income is shown on the return but not included in the income tax computation, such as interest income produced from certain types of investments.

Exemption – The deduction for personal exemptions is suspended (reduced to \$0) for tax years 2018 through 2025 by the Tax Cuts and Jobs Act. Although the exemption amount is zero, the ability to claim an exemption may make taxpayers eligible for other tax benefits.

Facilitated Self Assistance (FSA) – A method taxpayers can use to file their own return using a web-based tax preparation software program.

Foreign Earned Income Exclusion – an exclusion of income earned in, and while living in, foreign countries.

Foster Child – A foster child is an individual who is placed with the taxpayer by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction.

Full-time Student – A person who is enrolled in an educational institution for the number of hours or classes that the school considers full-time. The person must have been a full-time student for some part of each of 5 calendar months during the year. (The months need not be consecutive.)

Gross income – All income received in the form of money, goods, property, and services that isn't exempt from tax.

Health Savings Account (HSA) – A medical savings account available to taxpayers who are enrolled in a High-Deductible Health Plan (HDHP). Funds contributed to an account, up to a limit, are not subject to income tax.

Identity Protection PIN (IP PIN) – A six-digit number issued annually, assigned to eligible taxpayers, that helps prevent the misuse of their Social Security Number on fraudulent federal income tax returns. Allows taxpayer to file electronically.

Individual Taxpayer Identification Number (ITIN) – A tax processing nine-digit number issued by the IRS. ITINs are issued regardless of immigrant status because both resident and nonresident aliens may have a U.S. filing or reporting requirement.

IRS e-file Signature Authorization (Form 8879) – Declaration document and signature authorization for a return filed by an Electronic Return Originator (ERO).

IRS Master File – Known as the IRS Individual Master File (IMF), it contains data from many sources to help the IRS process tax returns. The IMF includes tax return filing information, payment information, examination results, and related documents.

Itemized Deductions – Specific amounts such as unreimbursed medical or dental expenses (subject to a limitation), mortgage interest, eligible state & local taxes, and charitable contributions, that allow taxpayers to reduce their taxable income.

Legally Blind – See Blind.

Main Home – Ordinarily, a home the taxpayer lived in most of the time.

Medicaid Waiver Payments – These are payments to an individual for care of an eligible individual (whether related or unrelated) living in the same home. Also known as Difficulty of Care payments.

Name Control – The first four significant letters of a taxpayer's last name that the IRS uses in connection with the taxpayer SSN to identify the taxpayer, spouse and dependents.

Nonrefundable Credit – A dollar-for-dollar reduction of the tax liability. Nonrefundable credits can only reduce the tax liability to zero.

Nonresident Alien – Any individual who is not a U.S. Citizen, Resident Alien, or U.S. National and has not passed the green card test or the substantial presence test for the calendar year.

Nontaxable Income – Income generally excludable and not shown on the return, such as gifts and inheritances.

Other Taxes – Taxes such as self-employment tax and repayment of first-time homebuyer credit, that are added to the income tax to establish the total tax.

Payments – Payments such as federal withholding, estimated tax payments, refundable credits, and amount applied from a prior year overpayment, that are subtracted from the total tax, along with applicable credits, to establish the amount overpaid or amount owed.

Practitioner PIN Method – An electronic signature option for taxpayers who use an Electronic Return Originator to e-file.

Refundable Credit – An amount that reduces the tax owed and can be refunded if it exceeds the tax owed. Refundable credits such as federal withholding, Additional Child Tax Credit, and Earned Income Tax Credit can be used even if there is no tax liability.

Rejected Return – A tax return that has been transmitted to the IRS, but due to validation issue(s), the IRS has not accepted for processing. Rejected returns must either be re-transmitted and accepted or filed as a paper return.

Resident Alien – Any individual who is not a U.S. citizen or U.S. national, but meets either the green card test or the substantial presence test for the calendar year.

Routing Transit Number (RTN) – A number assigned by the Federal Reserve to each financial institution.

Self-Select PIN Method – An electronic signature option for taxpayers who e-file using either a personal computer or an ERO. This method requires the taxpayer to create a five-digit Personal Identification Number (PIN) to use as the signature on the e-file return and to submit authentication information to the IRS with the e-file return.

Sheltered Workshop – A school that:

- Provides special instruction or training designed to alleviate the disability of the individual; and
- Is operated by certain tax-exempt organizations, or by a state, a U.S. possession, a political subdivision of a state or possession, the U.S., or the District of Columbia.

Standard Deduction – A dollar amount that reduces the amount of income for which an individual is taxed, including an additional amount for individuals who are blind or age 65 or over.

Student – To qualify as a student, a person must be, during some part of each of any 5 calendar months of the year:

1. A full-time student at a school that has a regular teaching staff, course of study, and a regularly enrolled student body at the school, or
2. A student taking a full-time, on-farm training course given by a school described in (1), or by a state, county, or local government agency.

The 5 calendar months do not have to be consecutive. An on-the-job training course, correspondence school, or school offering courses only through the internet does not count as a school for dependency exemption purposes.

Supplemental Security Income (SSI) – Monthly benefits to people with limited income and resources who are disabled, blind, or age 65 or older. Amount does not necessarily remain constant all year. It is possible to get SSI alone or in conjunction with Social Security benefits.

Taxable Income – Adjusted Gross Income minus standard or itemized deductions and qualified business income (QBI).

Taxpayer Advocate Service (TAS) –

An independent organization within the IRS, led by the National Taxpayer Advocate. Its job is to ensure every taxpayer is treated fairly and that taxpayers know and understand their rights. TAS offers free help to taxpayers in dealing with the often-confusing process of resolving tax problems they have not been able to resolve on their own. TAS has at least one taxpayer advocate office located in every state, the District of Columbia, and Puerto Rico.

Temporary Absence – The taxpayer and the qualifying person are considered to live together even if one or both are temporarily absent from the home due to special circumstances, such as illness, education, business, vacation, military service, or detention in a juvenile facility. It must be reasonable to assume the absent person will return to the home after the temporary absence. The taxpayer must continue to keep up the home during the absence.

Totally and Permanently Disabled – An individual is totally and permanently disabled if *both* of the following apply:

- He or she can't engage in any substantial gainful activity because of a physical or mental condition
- A doctor determines the condition has lasted or can be expected to last continually for at least a year or can lead to death.

Unearned Income – Any income not produced from work, such as unemployment income or income produced by investments.

Virtual VITA/TCE Methods – Site methods where face-to-face activities are not used during the tax preparation process. The IRS-tax-law-certified preparer who prepares the return and/or the quality reviewer are not face-to-face with the taxpayer. Includes temporary VITA/TCE Contingency Plan, Drop-Off Site, an

Intake Site plus a Return Preparation and/or Quality Review Site.

Wash Sale – The sale of securities at a loss and the acquisition of the same (substantially identical) securities within 30 days of the sale date (before or after). The loss is added to the cost of the new stock or securities, increasing the cost basis.

Acronyms:

ACTC Additional Child Tax Credit
AGI Adjusted Gross Income
ATIN Adoption Taxpayer ID Number
AOC American Opportunity Credit
CDC Child and Dependent Care Credit
COD Cancellation of Debt
DC AARP District Coordinator
EIC/EITC Earned Income Tax Credit
EIN Employer Identification Number
ERO Electronic Return Originator
HH Head of Household
HSA Health Savings Account
IRA Individual Retirement Arrangement
ITIN Individual Taxpayer ID Number
LC AARP Local Coordinator
LTC/LTI Long-Term Care/LTC Insurance
MFS/J Married Filing Separately/Jointly
POA Power of Attorney
QSS Qualifying Surviving Spouse (with child)
W-7 Application for IRS ITIN

[AARP Foundation Tax-Aide Acronyms](#)

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Taxpayer Civil Rights

The Department of the Treasury-Internal Revenue Service will not tolerate discrimination based on race, color, national origin (including limited English proficiency), disability, reprisal, sex (in education programs or activities) or age in programs or activities receiving federal financial assistance from the Internal Revenue Service.

Persons with disabilities and/or limited English proficiency should be able to participate in or benefit from programs and services that IRS supports. Taxpayers with a disability may request a reasonable accommodation and taxpayers with limited English proficiency may request language assistance to access service. For additional information refer to [Publication 4053, Your Civil Rights Are Protected](#), for reasonable accommodation.

If a taxpayer believes that he or she has been discriminated against, a written complaint should be sent to:

**Internal Revenue Service
Civil Rights Unit
1111 Constitution Avenue, NW, Room 2413
Washington DC 20224**

Email edi.civil.rights.division@irs.gov

Do not send tax returns, payments or other non-civil rights information to this address.

Low Income Taxpayer Clinics (LITCs) - Assistance with Tax Problems

Has your taxpayer received a letter from the IRS or has their federal refund been offset? An LITC may be able to help.

What are LITCs? LITCs are organizations that represent and advocate for taxpayers who have tax problems with the IRS. They are independent from the IRS and the [Taxpayer Advocate Service \(TAS\)](#). LITC tax professionals offer services for free or a small fee.

Who can receive LITC help? Taxpayers whose incomes are below a certain level may be eligible for assistance (generally not to exceed 250% of the federal poverty level). Up to 10% of the cases accepted by an LITC may include taxpayers who have income above 250% of the poverty level. For this reason, it is often best to refer a taxpayer and allow the clinic to make the eligibility determination.

What issues can LITCs help with? LITCs can help with many federal tax issues, e.g., making payments or requesting collection alternatives like currently not collectible or offer in compromise, helping to gather proof to show eligibility for tax exemptions and credits such as the Earned Income Tax Credit, obtaining

tax refunds that were stolen due to identity theft, and appealing IRS decisions. Individual taxpayers include self-employed taxpayers or individual tax debt even if it is related to operation of a business. LITCs may also help with taxpayers who have both a federal tax dispute and related state and local tax disputes. In addition, LITCs can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language.

Where are LITCs located? To find the closest LITC or learn more about LITCs, visit <https://www.irs.gov/advocate/low-income-taxpayer-clinics> or download [IRS Publication 4134, Low Income Taxpayer Clinic List](#), at www.irs.gov

Taxpayers can also get this publication by calling the IRS toll-free at 800-TAX-FORM (800-829-3676).

Note: Your site can order printed copies of Publication 4134 to keep on hand and you can contact your local LITCs and request copies of their brochures or business cards.

Taxpayer Advocate Service is Here to Help You

What is the Taxpayer Advocate Service?

The Taxpayer Advocate Service (TAS) is an independent organization within the Internal Revenue Service (IRS) that helps taxpayers and protects taxpayer rights. TAS strives to ensure that every taxpayer is treated fairly and that you know and understand your rights under the Taxpayer Bill of Rights.

What can TAS do for you?

TAS can help you if your tax problem is causing a financial difficulty, you've tried and been unable to resolve your issue with the IRS, or you believe an IRS

system, process, or procedure just isn't working as it should. And the service is free. If you qualify for our assistance, you will be assigned to one advocate who will work with you throughout the process and will do everything possible to resolve your issue. TAS can help you if:

- Your problem is causing financial difficulty for you, your family, or your business.
- You face (or your business is facing) an immediate threat of adverse action
- You've tried to contact the IRS, but no one has responded, or the IRS hasn't responded by the date promised.

How can you reach TAS?

TAS has offices in every state, the District of Columbia, and Puerto Rico. To find your advocate's number:

- Go to www.taxpayeradvocate.irs.gov/contact-us;
- Download **Publication 1546, Taxpayer Advocate Service - We Are Here to Help You** available at www.irs.gov/forms-instructions. If you do not have internet access, you can:
- Call the IRS toll-free at 800-TAX-FORM (800-829-3676) and ask for a copy of Publication 1546;
- Check your local directory; or
- Call TAS toll-free at 877-777-4778.

How can you learn about your taxpayer rights?

The Taxpayer Bill of Rights describes ten basic rights that all taxpayers have when dealing with the IRS. The TAS website www.taxpayeradvocate.irs.gov can help you understand what these rights mean to you and how they apply. These are **your** rights. Know them.

How else does the Taxpayer Advocate Service help taxpayers?

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, please report it to TAS at **Systemic Advocacy Management System (SAMS)**. Be sure to not include any personal taxpayer information.

Information for Volunteers

TaxSlayer	
TaxSlayer Volunteer Support Need site SIDN when you call	1-800-421-6346 (Do not give to the public)
TaxSlayer via E-Mail	support@vita.taxslayerpro.com
TaxSlayer Chat	From inside a return, select Help and Support, then choose Chat
Prior Year Return Access	
Current and 5 previous years accessible from one URL	vita.taxslayerpro.com
Internal Revenue Service	
VITA/TCE Hotline for tax law questions (volunteer use only)	1-800-829-8482 (800-TAX-VITA) January 23, 2023 - April 18, 2023 Monday - Friday 7:00 AM – 7:00 PM No service on Saturdays
IRS e-file Help Desk	1-866-255-0654
Identity Theft Unit	1-800-908-4490
Taxpayer Assistance Centers	1-844-545-5640
Quality and Volunteer Tax Alerts	www.irs.gov/individuals/quality-and-tax-alerts-for-irs-volunteer-programs
IRS Toll-free line	1-800-829-1040
Order IRS Forms and Publications	1-800-829-3676
Information to Assist Taxpayers	
Refund Offset Inquiry (Bureau of the Fiscal Service)	1-800-304-3107
IRS Tax-Help for Deaf (TDD)	1-800-829-4059
Taxpayer Advocate Service	1-877-777-4778
Social Security Administration	1-800-772-1213
Treasury Retail Securities (savings bonds)	1-844-284-2676