Publication 4012

VITA/TCE Volunteer Resource Guide

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

2022 RETURNS

Volume 2 of 14

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

Publication 4012 (Rev. 10-2022) Catalog Number 74146L
Department of the Treasury **Internal Revenue Service** www.irs.gov

Visit the Accessibility Page on IRS.gov

This page is intentionally left blank

Tab A: Who Must File

This page is intentionally left blank

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, for example, the amount on Schedule C, line 7, or Schedule F, line 9. But, in figuring gross income, don’t reduce your income by any losses, including any loss on Schedule C, line 7, or Schedule F, line 9.

*** 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. 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 — a. $2,900 ($4,650 if 65 or older and blind) or b. our 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. 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 — 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.

	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 — 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. 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 — 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.

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 the 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. Advance payments of the health coverage tax credit were made for you, your spouse, or a dependent. You or whoever enrolled you should have received Form(s) 1099-H showing the amount of the advance payments (Out of Scope).

7. 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 estimated tax 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 In come>Less Common 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).

This page is intentionally left blank

Tab B: Starting a Return and Filing Status

This page is intentionally left blank

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 Check only one box. ☐ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying surviving spouse (QSS)

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.
City, town, or post office. If you have a foreign address, also complete spaces below.	State	ZIP code
Foreign country name	Foreign province/state/county	Foreign postal code

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. ☐ You ☐ Spouse

Tab B

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.) ☐ Yes ☐ No

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

Age/Blindness **You:** ☐ Were born before January 2, 1958 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1958 ☐ Is blind

Tab F

Dependents (see instructions):

If more than four dependents, see instructions and check here . . ☐

(1) First name Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions): Child tax credit	Credit for other dependents
			☐	☐
			☐	☐
			☐	☐
			☐	☐

Tab C

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a Form W-2, see instructions.

1a	Total amount from Form(s) W-2, box 1 (see instructions)			1a	
b	Household employee wages not reported on Form(s) W-2			1b	
c	Tip income not reported on line 1a (see instructions)			1c	
d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)			1d	
e	Taxable dependent care benefits from Form 2441, line 26			1e	
f	Employer-provided adoption benefits from Form 8839, line 29			1f	
g	Wages from Form 8919, line 6			1g	
h	Other earned income (see instructions)			1h	
i	Nontaxable combat pay election (see instructions)	1i			
z	Add lines 1a through 1h			1z	
2a	Tax-exempt interest	2a	b Taxable interest	2b	
3a	Qualified dividends	3a	b Ordinary dividends	3b	
4a	IRA distributions	4a	b Taxable amount	4b	
5a	Pensions and annuities	5a	b Taxable amount	5b	
6a	Social security benefits	6a	b Taxable amount	6b	
c	If you elect to use the lump-sum election method, check here (see instructions) ☐				
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐			7	
8	Other income from Schedule 1, line 10			8	
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income**			9	
10	Adjustments to income from Schedule 1, line 26			10	
11	Subtract line 10 from line 9. This is your **adjusted gross income**			11	
12	**Standard deduction or itemized deductions** (from Schedule A)			12	
13	Qualified business income deduction from Form 8995 or Form 8995-A			13	
14	Add lines 12 and 13			14	
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your **taxable income**			15	

Attach Sch. B if required.

Standard Deduction for—
- Single or Married filing separately, $12,950
- Married filing jointly or Qualifying surviving spouse, $25,900
- Head of household, $19,400
- If you checked any box under *Standard Deduction*, see instructions.

Tab D

Tab E

Tab F

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2022)

DO NOT FILE

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 ☐ 8814 2 ☐ 4972 3 ☐	16	
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	
	19	Child tax credit or credit for other dependents from Schedule 8812	19	
	20	Amount from Schedule 3, line 8	20	
	21	Add lines 19 and 20	21	
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	
	24	Add lines 22 and 23. This is your **total tax**	24	
Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2 — 25a		
	b	Form(s) 1099 — 25b		
	c	Other forms (see instructions) — 25c		
	d	Add lines 25a through 25c	25d	
If you have a qualifying child, attach Sch. EIC.	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	
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**	34	
	35a	Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here ☐	35a	
Direct deposit? See instructions.	b	Routing number — c Type: ☐ Checking ☐ Savings		
	d	Account number		
	36	Amount of line 34 you want **applied to your 2023 estimated tax** — 36		
Amount You Owe	37	Subtract line 33 from line 24. This is the **amount you owe.** For details on how to pay, go to *www.irs.gov/Payments* or see instructions	37	
	38	Estimated tax penalty (see instructions) — 38		

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

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

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

Joint return? See instructions. Keep a copy for your records.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no.	Email address		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
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)

Tab H

Tab G

Tab H

Tabs I, G, J, H

Tabs K, P

DRAFT AS OF September 1, 20 DO NOT FILE

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:
• Have additional income, such as unemployment compensation, prize or award money, or gambling winnings. • Have any deductions to claim, such as student loan interest	Schedule 1, Additional Income and Adjustments to Income	Tabs D, E, and F

deduction, self-employment tax, or educator expenses.		
• Need to make an excess advance premium tax credit repayment. • Owe other taxes, such as self-employment tax, household employment taxes, additional tax on IRAs or other qualified retirement	Schedule 2, Additional Taxes	Tab H

plans and tax-favored accounts or need to repay the first-time homebuyer credit.		
• 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	Schedule 3, Additional Credits and Payments	Tabs G, H, J

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.		

This page is intentionally left blank

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

You will need:
- **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.** (1)

- **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.**

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

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	Best contact number	Are you a U.S. citizen? ☐ Yes ☐ No (3)
2. Your spouse's first name	M.I.	Last name	Best contact number	Is your spouse a U.S. citizen? ☐ Yes ☐ No

3. Mailing address (4)	Apt #	City	State	ZIP code

4. Your Date of Birth	5. Your job title	6. Last year, were you: (5) b. Totally and permanently disabled ☐ Yes ☐ No	a. Full-time student ☐ Yes ☐ No c. Legally blind ☐ Yes ☐ No
7. Your spouse's Date of Birth	8. Your spouse's job title	9. Last year, was your spouse: b. Totally and permanently disabled ☐ Yes ☐ No	a. Full-time student ☐ Yes ☐ No c. Legally blind ☐ Yes ☐ No

10. Can anyone claim you or your spouse as a dependent? (6) ☐ Yes ☐ No ☐ Unsure

11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? (7) ☐ Yes ☐ 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? (8)
   - ☐ Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
   - ☐ Married
     - a. If Yes, Did you get married in 2022? ☐ Yes ☐ No
     - b. Did you live with your spouse during any part of the last six months of 2022? ☐ Yes ☐ No
   - ☐ Divorced — Date of final decree _____
   - ☐ Legally Separated — Date of separate maintenance decree _____
   - ☐ Widowed — 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 ☐ and list on page 3

Name (first, last) Do not enter your name or spouse's name below (9) (a)	Date of Birth (mm/dd/yy) (b)	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)	**To be completed by a Certified Volunteer Preparer:** 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)

Catalog Number 52121E www.irs.gov Form **13614-C** (Rev. 10-2022)

(1) View photo ID's for each taxpayer and spouse (if filing a joint return).

(2) Name as shown on Social Security records (see Tab B 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 email 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

You will need:
- **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.**

- **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.**

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

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? ☐ Yes ☐ No
2. Your spouse's first name	M.I.	Last name	Best contact number	Is your spouse a U.S. citizen? ☐ Yes ☐ 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 ☐ Yes ☐ No
		b. Totally and permanently disabled ☐ Yes ☐ No	c. Legally blind ☐ Yes ☐ No
7. Your spouse's Date of Birth	8. Your spouse's job title	9. Last year, was your spouse:	a. Full-time student ☐ Yes ☐ No
		b. Totally and permanently disabled ☐ Yes ☐ No	c. Legally blind ☐ Yes ☐ No

10. Can anyone claim you or your spouse as a dependent? ☐ Yes ☐ No ☐ Unsure

11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? ☐ Yes ☐ 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?
   - ☐ Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
   - ☐ Married
     - a. If Yes, Did you get married in 2022? ☐ Yes ☐ No
     - b. Did you live with your spouse during any part of the last six months of 2022? ☐ Yes ☐ No
   - ☐ Divorced — Date of final decree _____
   - ☐ Legally Separated — Date of separate maintenance decree _____
   - ☐ Widowed — 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 ☐ and list on page 3 (14)

Name (first, last) Do not enter your name or spouse's name below (a)	Date of Birth (mm/dd/yy) (10) (b)	Relationship to you (for example: son, daughter, parent, none, etc) (c)	Number of months lived in your home last year (11) (d)	US Citizen (yes/no) (e)	Resident of US, Canada, or Mexico last year (12) (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)	(13) To be completed by a Certified Volunteer Preparer: 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)

Catalog Number 52121E www.irs.gov Form **13614-C** (Rev. 10-2022)

10 Verify birth date for each person included on the tax return. **Note:** *Incorrect birth dates may cause efile 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 email 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 the 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
☐	☐	☐	1. (B) Wages or Salaries (Form W-2) **If yes, how many jobs did you have last year?** _____ 3
☐	☐	☐	2. (A) Tip Income? 2
☐	☐	☐	3. (B) Scholarships? (Forms W-2, 1098-T) 4
☐	☐	☐	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV) 1
☐	☐	☐	5. (B) Refund of state/local income taxes? (Form 1099-G)
☐	☐	☐	6. (B) Alimony income or separate maintenance payments?
☐	☐	☐	7. (A) Self-Employment income? (Forms 1099-MISC, 1099-NEC, 1099-K, cash, digital assets, or other property or services) 5
☐	☐	☐	8. (A) Cash/check/digital assets, or other property or services for any work performed not reported on Forms W-2 or 1099?
☐	☐	☐	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)
☐	☐	☐	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
☐	☐	☐	11. (A) Retirement income or payments from pensions, annuities, and or IRA? (Form 1099-R)
☐	☐	☐	12. (B) Unemployment Compensation? (Form 1099-G) 6
☐	☐	☐	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
☐	☐	☐	14. (M) Income (or loss) from rental property?
☐	☐	☐	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
☐	☐	☐	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? 8 ☐ Yes ☐ No
☐	☐	☐	2. Contributions or repayments to a retirement account? ☐ IRA (A) ☐ Roth IRA (B) ☐ 401K (B) ☐ Other 9
☐	☐	☐	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T) 10
☐	☐	☐	4. Any of the following? 11 ☐ (A) Medical & Dental (including insurance premiums) ☐ (A) Mortgage Interest (Form 1098) ☐ (A) Taxes (State, Real Estate, Personal Property, Sales) ☐ (B) Charitable Contributions
☐	☐	☐	5. (B) Child or dependent care expenses such as daycare? 12
☐	☐	☐	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
☐	☐	☐	7. (A) Expenses related to self-employment income or any other income you received?
☐	☐	☐	8. (B) Student loan interest? (Form 1098-E) 13

Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
☐	☐	☐	1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
☐	☐	☐	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)
☐	☐	☐	3. (A) Adopt a child?
☐	☐	☐	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
☐	☐	☐	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
☐	☐	☐	6. (A) Receive the First Time Homebuyers Credit in 2008? 15
☐	☐	☐	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? 16 _____
☐	☐	☐	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
☐	☐	☐	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 (Advanced).

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 Pub 17.

8 See Tab E for definition of alimony.

9 Verify eligibility for Saver's Credit.

10 See Tab J and compare credits and adjustments.

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.

Form 13614-C Job Aid for Volunteers Page 3

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

18 The "written communications" answer will be entered into TaxSlayer software.

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

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

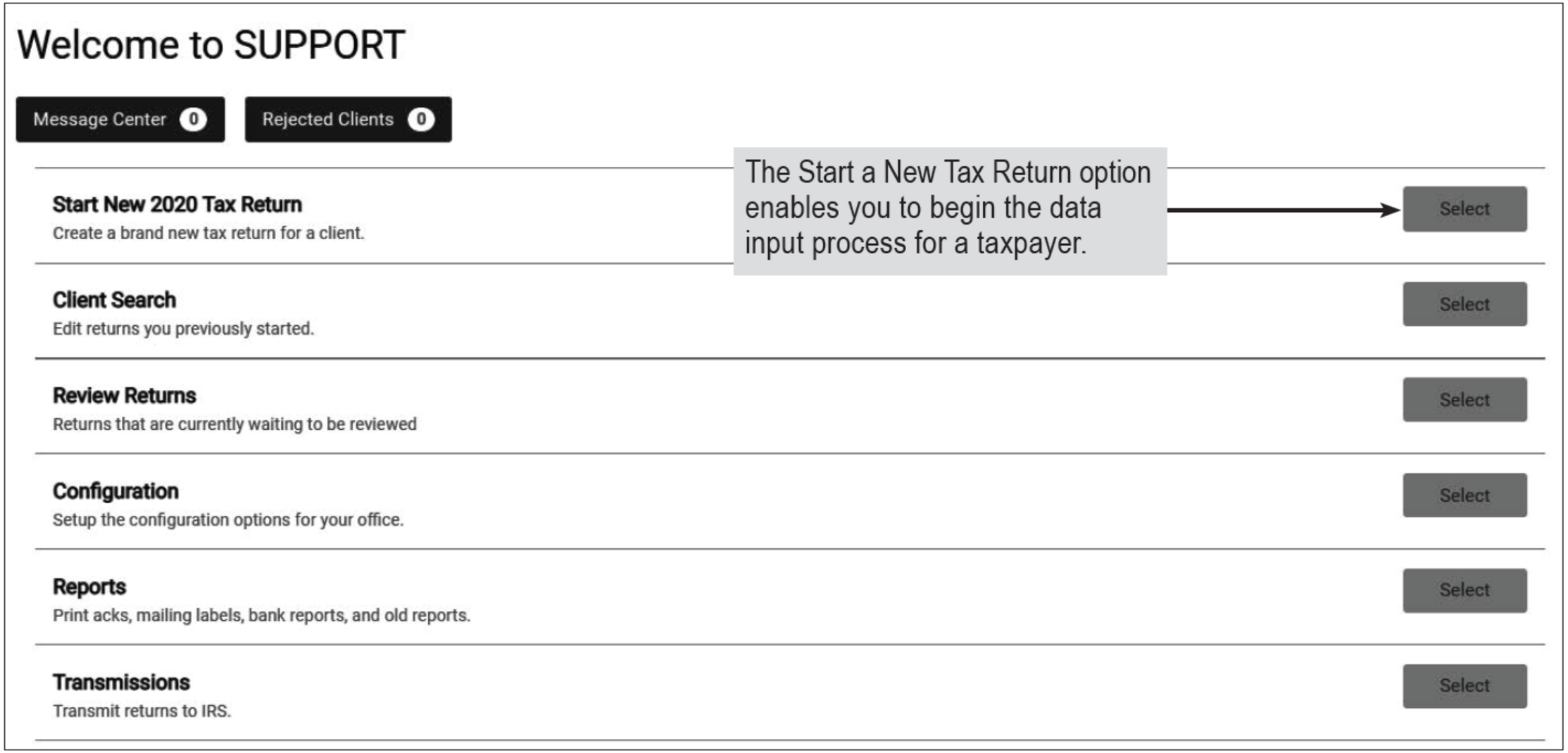
21 Check for tax benefits for declared disaster areas.

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

23 Answers to questions 8-15 are entered and collected inside TaxSlayer software.

Important Reminder: A Quality Review of each return must be completed using the Quality Review Checklist in Tab K.

Starting a New Return



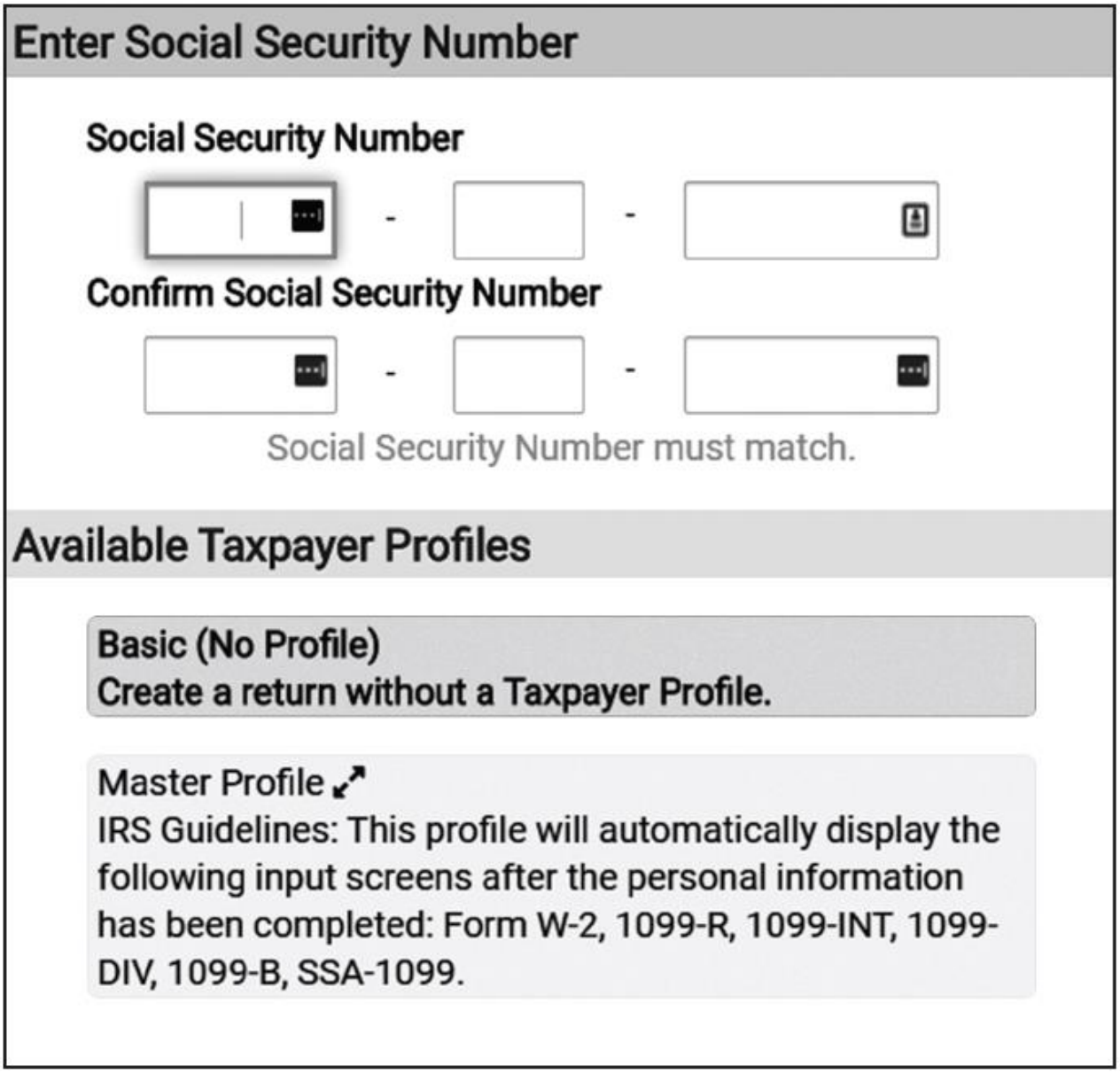
The Start a New Tax Return option enables you to begin the data input process for a taxpayer.

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

This page is intentionally left blank

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.



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.

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
☑	Taxpayer	Test employer

Form 1099-R — Close Details

PULL ITEM?	OWNER	PAYER
☑	Spouse	Test employer

Schedule K-1 — Close Details

PULL ITEM?	OWNER	TYPE	NAME
☑	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**
☑	Spouse		Limitedservice	0	0

Notes — Close Details

PULL ITEM?	NAME	NOTE
☑	Testing	Sticky Note

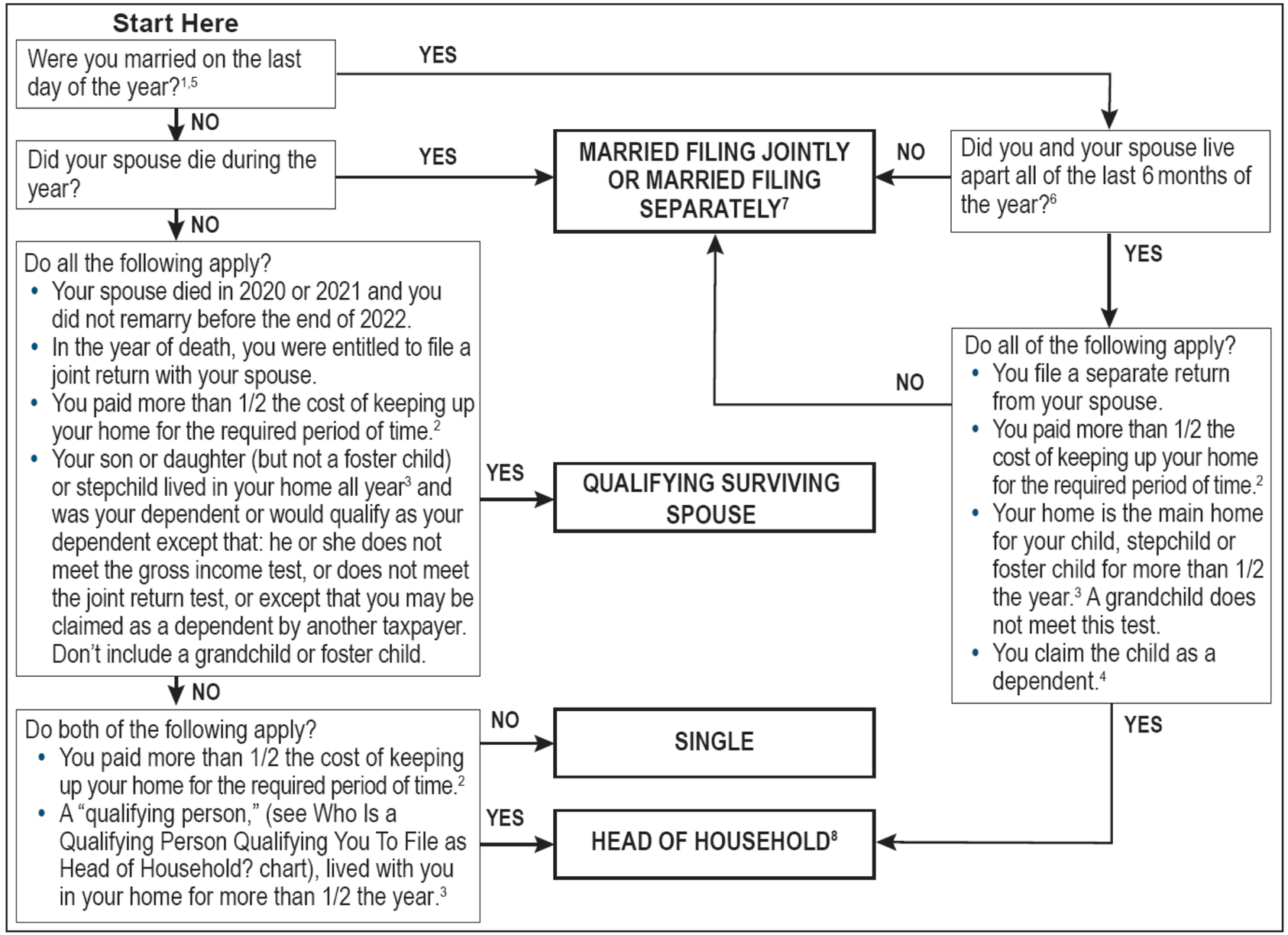
Would you like us to import this data?

BACK | NO, THANKS | YES

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 TaxSlayer entries later in this tab.



This page is intentionally left blank

Footnotes

1 [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 later in this tab.

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? Chart later in this tab.

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.

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.

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	If YES, go to Step 2. If NO, go to Step 4.

	a marriage under state (or foreign) law are not considered married. A taxpayer is married regardless of where the spouse lives.	
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? • You file a separate return from your spouse • You paid more than half the cost of keeping up	If YES, STOP. You are considered unmarried and your filing status

	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 year [3] • 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)	is head of household. If NO, STOP. Your filing status is married filing separately5.

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? • 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:	If YES, STOP. Your filing status is Qualifying Surviving Spouse. If NO, go to Step 6.

	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	
6	Do both of the following apply? • You paid more than 1/2 the cost of keeping up your home for the required period of time.1	YES – Head of Household7 NO – Single

	• 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	

Footnotes

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 later in this tab.

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 later in this tab) 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	he or she is single	a qualifying person, whether or not the child meets the Citizen or Resident Test7 .
	he or she is married and you can claim	a qualifying person.

meets certain other tests)2	him or her as a dependent	
	he or she is married and you can’t claim him or her as a dependent	not a qualifying person. 3
qualifying relative4 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 relative4 other than your father or mother.	he or she lived with you more than half the year, and you can claim him or her as a dependent, and is one of the following: son,	a qualifying person.

	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 stepbrother, stepsister, stepfather, stepmother, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law or sister-in-law5	

	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 and 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 keeping 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.

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.

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.

If the taxpayer's spouse died during the year, the taxpayer is considered married for the whole year for filing status purposes. If the taxpayer didn't remarry before the end of the tax year, a joint return can be filed for the taxpayer and deceased spouse. If remarried before the end of the tax year, taxpayer can file a joint return with the new spouse. The deceased spouse's filing status is Married Filing Separately for that year.

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

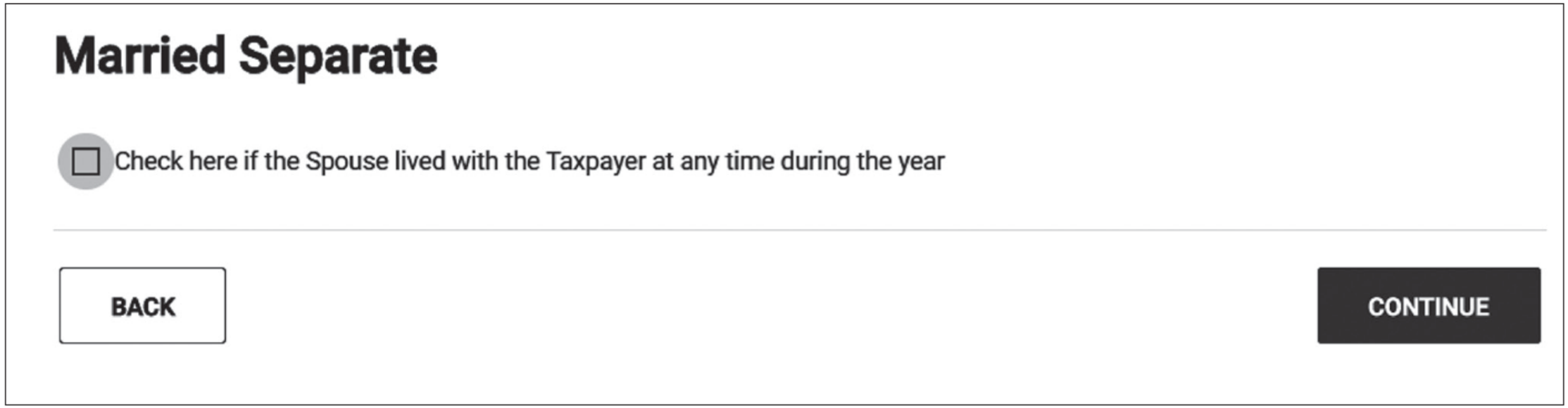
Refer the taxpayer to a site with Foreign Student certification. Resident aliens generally are taxed the same as U.S. citizens.

Need help determining your filing status?

FILING STATUS WIZARD

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.

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



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 Untied 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

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 Hernandez	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

Basic Information>Personal Information

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

Taxpayer Information

Primary taxpayer first name * | MI

Taxpayer

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

Sample | ---

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

700 - 00 - XXXX

Date of Birth *

6 | 6 | 1960

Occupation

If a taxpayer is deceased, make the surviving spouse the primary taxpayer.

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

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

- ☐ 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.
- ☐ 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.

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.

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.

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 The return is Out of Scope if the taxpayer must check the box. Taxpayers are not required to check the box if they held no virtual currency for the tax year or if the taxpayer's only transactions involving virtual currency during the tax year were purchases of virtual currency with real currency.

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.

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

Check the Military or foreign address boxes if they apply.

Address (street number & name) *

1530 Papaya Street

Apartment (provide apartment number only)

ZIP code *

30904 -

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

City, town, or post office *

Augusta

State *

Georgia

Resident State as of 12/31/2020 *

Georgia

See Note on following page for residency status.

Daytime Telephone Number *

(706) 800-9000

Secondary Telephone Number

( ) -

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.

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). 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.