

Publication 4012

VITA/TCE Volunteer Resource Guide

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

2022 RETURNS

Volume 13 of 14



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



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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 to the IRS campus where the return was filed.

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. Refer taxpayers to Publication 17, Filing Information section, or **Recordkeeping** at [**www.irs.gov/businesses/small-businesses-self-employed/recordkeeping**](http://www.irs.gov/businesses/small-businesses-self-employed/recordkeeping).

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** at irs.treasury.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** 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 2 prior years.

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 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.

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**](http://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	Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002	Internal Revenue Service P.O. Box 931000 Louisville, KY 40293-1000

Virginia, Wisconsin		
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	Department of the Treasury Internal Revenue Service Austin, TX	Internal Revenue Service P.O. Box 1303 Charlotte, NC 28201-1303 USA

4563, or are a dual-status alien	73301-0215 USA	
<p>*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.</p>		



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**, www.irs.gov/refunds.

Taxpayers should view their Online Account to see payment history, prior year adjusted gross income (AGI), or other tax records.

Where's My Refund?

English | [Español](#) | [中文\(简体\)](#) | [中文\(繁體\)](#) | [한국어](#) | [Русский](#) | [Tiếng Việt](#) | [Kreyòl ayisyen](#)

What To Expect

Direct Deposit

Reduced Refunds

Fix/Correct a Return



Using a Mobile Device?

Download the [IRS2Go app](#) to check your refund status.

What's New

Where's My Refund? now provides refund information for the 2021, 2020, and 2019 tax years. You should still view your [Online Account](#) to see your payment history, prior year adjusted gross income (AGI), or other tax records.

What You Will Need

- ✓ Your Social Security number or ITIN
- ✓ Your filing status
- ✓ Your exact refund amount



Where's My Refund? will display the status of your refund, usually on the most recent tax year refund we have on file for you.

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Interactive Tax Assistant (ITA)

The **ITA tool** (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** at **www.irs.gov/taxtopics**.

Tab Q: TaxSlayer® Admin

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Contingency Plans for Continuing VITA/TCE Return Preparation Operations

(During Unexpected Circumstances)

In the event that the following situations occur:

- Software system outages
- The Site's internet or equipment isn't operating
- A Quality Reviewer isn't available (see Quality Review Only Using the Virtual Model, below)

Partners may, at their discretion, choose among the following pre-approved options to continue preparing tax returns in lieu of closing the site for the day:

- Temporary Virtual VITA/TCE Process (explained below).

- TaxSlayer® ProWeb Alternative Preparation Solution¹ using TaxSlayer® Pro Desktop.
- Offer Facilitated Self Assisted² (FSA) services, if available. Options include TaxSlayer FSA and VITA Free File.

Temporary Virtual VITA/TCE Process

Secure Taxpayer Consent:

- The taxpayer must present proof of identity, which includes a photo identification for him/her and if applicable, their spouse.
- The taxpayer agrees to use the virtual process by signing completed Form 14446, Virtual VITA/TCE Taxpayer Consent. Taxpayer must answer “Yes” or “No” to the question regarding Request to Review your Tax Return for Accuracy.

- The appropriate virtual method(s) and step-by-step procedures will be explained to the taxpayer and timeframes will be established for the taxpayer to return to the site and complete the process.

A secure process for authenticating both the taxpayer and the volunteer must be provided to the taxpayer in the event that additional information is required to complete the tax return. Please refer to Publication 4299, Privacy and Confidentiality-A Public Trust, for more information.

Intake/Interview:

- The intake and interview process must be performed before the taxpayer leaves the site.
- IRS tax law certified volunteers must conduct the initial interview following all the steps outlined in Pub 5101, Intake/Interview & Quality Review Training.

- The volunteer will need to make notes on the Form 13614-C, Intake/Interview & Quality Review Sheet, indicating the appropriate filing status and qualified dependents.
 - Eligibility determinations for deductions and credits will be made and documented on the Form 13614-C.
 - All oral testimony must be thoroughly documented on the Form 13614-C for use during the return preparation at a later time.
- The verified SSNs and/or ITINs will need to be written on the Form 13614-C for all persons that will be included on the tax return.

1 This option should be established during the Pre-Planning Phase of site operations. Refer to Contingency Plan Option, later in this tab.

2 This option should be established during the Pre-Planning Phase of site operations. Refer to Publication 5683, VITA/TCE Handbook for Partners and Site Coordinators, for more detailed information.

- A telephone number where the taxpayer can be reached will be secured for use by the IRS tax law-certified volunteers. Refer to Publication 4299 for more information on establishing protocols to authenticate the identity of both the volunteer and the taxpayer.
- The taxpayer will leave their tax documents and the completed Form 13614-C for their tax return to be prepared once the software can be accessed and/or when a non-face-to-face quality review will be conducted.
- The taxpayer will be given a date/time to return to the site to participate in the quality review and/or sign the Form 8879, IRS e-file Signature Authorization, and

secure a copy of their return. If a timeframe can't be provided while the taxpayer is still onsite, the Site Coordinator will provide this information to the taxpayer as soon as a timeframe is available.

Quality Review Only Using the Virtual Model:

If the site is able to prepare the return using normal face-to-face procedures but the return isn't able to be Quality Reviewed during the taxpayer's visit:

- Follow all of the procedures in the Form 14446
- Complete the tax return as normal
- Explain that the taxpayer will be contacted by the Quality Reviewer

Refer to Publication 4299 for more information.



Do not rely on this section alone. For more detailed information on how to use the virtual VITA/TCE process throughout the filing season refer to virtual VITA/TCE process located in Publication 5450, VITA/TCE Site Operations.

100% Virtual Process

See Publication 5450, VITA/TCE Site Operations, for updates to the 100% Virtual Process.

TaxSlayer Pro Alternative Solution Contingency Plan

TaxSlayer offers the TaxSlayer® Pro Desktop application to prepare and e-file returns in the event that the TaxSlayer® Pro Online is unavailable. If that happens, you can use TaxSlayer Pro's desktop application to prepare and e-file returns.

Download the TaxSlayer® Pro Desktop application in advance so that your site does not have any downtime. Do not install it on a network as a contingency plan. Instead, install on a stand-alone computer with an internet connection.

To download the desktop application, see Contingency Plan Option on the next page.



For a complete listing of contingency options, refer to IRS Publication 5683, VITA/TCE Handbook for Partners and Site Coordinators.

In order for the TaxSlayer® Pro Desktop contingency plan to work successfully, it is important to keep the designated computers updated with the latest desktop software versions. TaxSlayer® Pro Desktop automatically updates the first time you open it each day if the computer is connected to the internet. It is recommended that you do this daily or weekly.

If a software system outage necessitates the use of a temporary contingency plan, you can use the installed and updated version of TaxSlayer® Pro Desktop to complete any returns you need to prepare during the outage. Sites will be able to work the return completely from the desktop application, including e-filing and getting acknowledgments. The return will remain in the desktop application for the duration of the filing season.



Returns prepared using the desktop software during a contingency plan will be transmitted from the desktop software. Use the desktop software to retrieve any acknowledgement associated with the returns transmitted from the desktop software.

When TaxSlayer® Pro Online is available again, use it to prepare new returns and complete any returns you started previously in TaxSlayer® Pro Online.



You will have to run separate reports for these returns and manually add them to your online return count.

Contingency Plan Option

Contingency Plan – TaxSlayer Pro, also referred to as Desktop, should be utilized in the rare occasions where TaxSlayer® Pro Online is unavailable or the site loses internet for an extended period of time. The Desktop software should be downloaded and installed as part of pre-season preparation. Follow the instructions below to download the desktop software:

Access Springboard

The URL is <https://vita.taxslayerpro.com/>

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Click **My Account Login** in the top right corner to login with username and password created from the link provided by TaxSlayer when your order was originally placed.



[VITA/TCE Springboard](#) [Home](#) [Email Support](#)

[My Account Login](#)

Practice Lab

The practice lab will allow you to setup and run through the steps of creating/viewing/modifying returns in the safety of our testing environment.

[Click here to get started.](#)

Pro Online


In order to get started with creating, viewing, modifying, or transmitting returns for the IRS ensure your site has been created and you have your login credentials ready.

[Please click here to login to your site.](#)

VITA/TCE Blog

The VITA/TCE Blog will keep you up to date with any changes and notifications regarding IRS Preparers and Standards in creating/modifying returns for the IRS.

[Click here view the latest updates.](#)

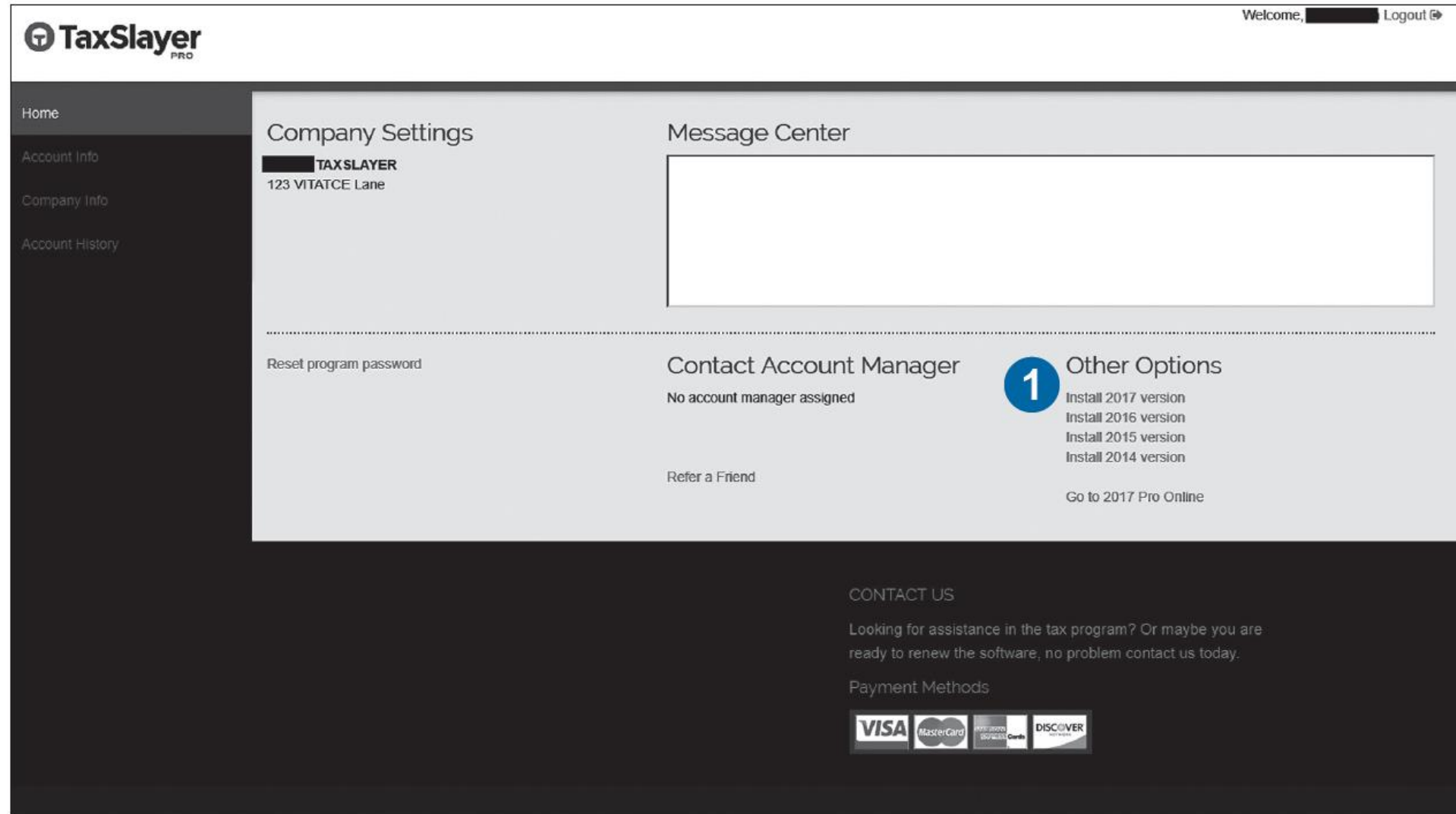


Support Guides

Please use the guides below to help yourself get acquainted with the various applications.

- [Download the Pro Online User Guide](#)
- [Download the Pro Desktop User Guide](#)

From the Springboard, download the ProOnline User Guide for detailed contingency procedures.



- 1 To download the TaxSlayer Pro program from the internet, complete the following steps:
- Look for Other Options to the right of the screen
 - Select **Install 20XX TaxSlayer Pro Software**
 - Select **Run**
 - Follow the on screen prompts to download and install the TaxSlayer Pro software

Home	Company Information		
Account Info	Account History		
Company Info			
Account History			
	Date	Time	Description
	11/21/2016	3:27:12 PM	Store Purchase - Order #60 <i>Receipt</i> EFIN validation code [REDACTED]. You will need to enter this into your 2016 Software.

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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.



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.

Top Reject Codes

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.

<p>501 Qualifying SSN on Schedule EIC and the corresponding Qualified Name Control must match data from the IRS Master File.</p>	<p>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.</p>
<p>502 Employer Identification Number of Form W-2, W-2G, or 1099-R must match data from the IRS Master File.</p>	<p>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</p>

	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).

<p>506 Qualifying child's SSN listed for the purpose of claiming Earned Income Tax Credit (EITC) has been used on another tax return.</p>	<p>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.</p>
<p>507 Dependent's SSN on the Form 1040 was previously used for the same purpose.</p>	<p>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.</p>

<p>194, 515, 902 or 932</p> <p>Duplicate SSN in IRS database. A tax return has been filed previously for the SSN.</p>	<p>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.</p>
<p>516 SSN is listed on another return as a dependent.</p>	<p>Verify SSN. If correct, the return will need to be mailed.</p> <p>It is possible someone else may knowingly claimed the dependent.</p>

<p>535 Qualifying SSN on Schedule EIC and the corresponding Year of Birth must match data received from the SSA.</p>	<p>Verify birthday, name and SSN of each child.</p>
<p>541 Taxpayer must be older than qualifying child on Schedule EIC.</p>	<p>Verify birthdays of taxpayer and child.</p>
<p>600 Taxpayer must file Form 8862 to claim EITC after disallowance.</p>	<p>Complete Form 8862, Information To Claim Certain Credits After Disallowance.</p>

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Tab R: Glossary and Index

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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.

Adjusted Gross Income (AGI) – Total gross income minus specific deductions such as educator expenses, alimony income, and the Student Loan Interest Deduction.

Adjustments to Income – Adjustments 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 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.

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 basis of a capital asset and the amount received when it has been sold.

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.

Dependents – Either a qualifying child or a qualifying relative of the taxpayer.

Direct Deposit – An electronic transfer of a refund into a taxpayer's financial institution account.

Due Diligence – Due diligence, when used in context with claiming the Head of Household filing status or certain credits including the Earned Income Tax Credit (EITC), refers to requirements 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.

Education Credits – A credit based on qualified education expenses the taxpayer paid during the tax year that will reduce the amount of tax due.

Electronic Filing Identification Number (EFIN) – An identification number assigned by the IRS to accepted applicants for participation 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 – Certain taxpayers can exclude income earned in, and while living in, foreign countries.

Foster Child – A foster child is an individual who is placed with you by an authorized placement agency or by judgement, decree, or other order of any court of competent jurisdiction.

Full-time Student – You're a full-time student if you're enrolled at a school for the number of hours or classes that the school considers full-time.

You 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 are not subject to income tax.

Identity Protection PIN (IP PIN) – A six-digit number 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 an e-filed return filed by an Electronic Return Originator.

IRS Master File – Known as the IRS Individual Master File (IMF), this application receives data from an array of sources to aid the IRS regarding tax return submissions. The IMF includes tax return filing information, payment information, examination results, and related documents.

Itemized Deductions – Specific personal expenses such as unreimbursed medical or dental expenses subject to a limitation, mortgage interest, 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 the time.

Medicaid Waiver Payment – These are payments treated as difficulty of care payments when received by an individual care provider for care of an eligible individual (whether related or unrelated) living in their home.

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 Credits – A dollarfor-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 – Generally excludable and not shown on the return, such as gifts and inheritances.

Other Taxes – Other taxes such as self-employment tax, taxes on IRAs and other qualified retirement plans, and repayment of first-time homebuyer credit, are added to the income tax from the tax tables to establish the total tax.

Payments – Payments such as federal withholding, Earned Income Tax Credit, and Additional Child Tax Credit, are subtracted from the total tax to establish the amount overpaid or the amount owed.

Practitioner PIN Method – An electronic signature option for taxpayers who use an Electronic Return Originator to e-file.

Refundable Credits – Reduces the tax liability below zero and allows an individual to

receive a tax refund. 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 e-filing. Rejected Returns must either be re-transmitted and accepted or paper filed.

Resident Alien – Any individual who is not a U.S. citizen or U.S. national, but meets the 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 United States, 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 standard deduction for individuals who are blind or age 65 or over.

Student – To qualify as a student, your child 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 permanently and totally 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 – You and your qualifying person are considered to live

together even if one or both of you are temporarily absent from your 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. You must continue to keep up the home during the absence.

Totally and Permanently Disabled – An individual is permanently and totally disabled if both of the following apply.

1. He or she can't engage in any substantial gainful activity because of a physical or mental condition.
2. 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 – Includes any site 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.