Purpose:

Publication 4012, VITA/TCE Volunteer Resource Guide (Rev. 1-2021), is now available for download and review. This new revision contains the changes included in Publication 4491-X, VITA/TCE Training Supplement. This publication contains critical new tax law information, new TaxSlayer screen shots, corrections and updates.

Message to Volunteers:

The Publication 4012 (Rev. 1-2021) now includes changes due to Consolidated Appropriations Act, 2021, signed into law on December 27, 2020. This includes information about:

- Economic Impact Payments
- Recovery rebate credits
- Educator expense deduction
- Election to use 2019 earned income to figure the 2020 earned income credit and additional child tax credit
- Other updates

There were additional topics added to scope:

- Form 8615, Tax for Certain Children Who Have Unearned Income (also known as Kiddie Tax), requires Advanced certification and is limited to:
  - Native Americans receiving per capita payments
  - Alaska residents receiving permanent fund dividends
- Form 8814, Parent’s Election to Report Child’s Interest and Dividends, requires Advanced certification and is limited to Alaska residents receiving permanent fund dividends
- Three-year spread of coronavirus-related distributions from eligible retirement plans, as well as special rollover rules with respect to such distributions, to qualified individuals. Advanced certification is required.
Updated TaxSlayer screenshots were added for:

- Form 1099-NEC, Non-Employee Compensation
- Schedule SE Deferral
- Form 5329, Part I – Additional Tax on Early Distributions
- Form 7202, Credits for Sick Leave & Family Leave

The updated version of Publication 4012 also includes other changes not listed here.

For additional questions, please talk to your site coordinator, partner or IRS SPEC relationship manager.

**Thank you for volunteering and for your dedication to top QUALITY service!**