



# VITA/TCE Volunteer Tax Alert (VTA)

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

<b>VTA Number</b>	VTA-2018-02
<b>Date Issued</b>	February 2, 2018
<b>Intended Audience</b>	Partners, Volunteers and IRS SPEC Relationship Managers
<b>Purpose</b>	To provide an update on the expired “extender” provisions
<b>Expired Tax Provisions</b>	<p>Currently the following tax provisions – often referred to as “extenders” – remain expired:</p> <ul style="list-style-type: none"><li>• Exclusion from gross income of qualified principal residence indebtedness</li><li>• Mortgage insurance premiums deductible as qualified residence interest</li><li>• Deduction for qualified tuition &amp; fees</li><li>• Credit for nonbusiness energy property (residential energy credit)</li></ul> <p>If any changes are necessary due to pending or future legislation, an additional volunteer alert will be issued.</p>
<b>Message to Volunteers</b>	<p>If a taxpayer visits your site and appears to qualify for any of these provisions, advise that taxpayer that the provisions have expired but might be retroactively extended at a later time. The taxpayer can choose from the following options:</p> <ul style="list-style-type: none"><li>• Wait to file the tax return until later in the filing season; or</li><li>• File the tax return following the current tax law; if the provisions are extended, the taxpayer can return to the site (if the site is available) to file an amended return.</li></ul>
<b>Resource</b>	<ul style="list-style-type: none"><li>• <a href="https://www.irs.gov/forms-pubs/expired-tax-provisions">IRS.gov/forms-pubs/expired-tax-provisions</a></li></ul>

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