

Tax Masters Series
Session Two: Tax Law Updates

Oakland County Tax Site
22540 Woodward Ave.
Ferndale, MI 48220

Thursday, November 14, 2024
5:30 p.m. – 8:00 p.m.

Discussion Leaders: Sam Spolarich
Maysaa Rahal
Kathy Holka

AGENDA

5:30 – 6:00 p.m.	Networking and Introductions
6:00 – 7:45 p.m.	ID.me Account Michigan Individual Income Tax eService Tax Law Updates Community Financial Resources (CFR) Focus Card Form 13614-C, Intake/Interview & Quality Review Sheet
7:45 – 8:00 p.m.	Questions

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How to Set Up and Protect Your ID.me Account

A simple and secure process

Multiple state government agencies have partnered with ID.me to create a highly secure identity verification process that ensures you, and only you, will be able to access your unemployment benefits.

In just a few short steps, you'll create your ID.me login, secure your account, and verify your identity. Moving forward, you can use your ID.me account to access hundreds of other websites that offer ID.me as a login option. These include federal and state government agencies as well as healthcare platforms.



What You'll Need:



Computer, Tablet, and/or Mobile Phone with Internet Access



Knowledge of Financial History

– OR –

Photo ID (Driver's License, Passport, Passport Card, or State ID)



Email Address



Social Security Number

Set Up Your ID.me Account



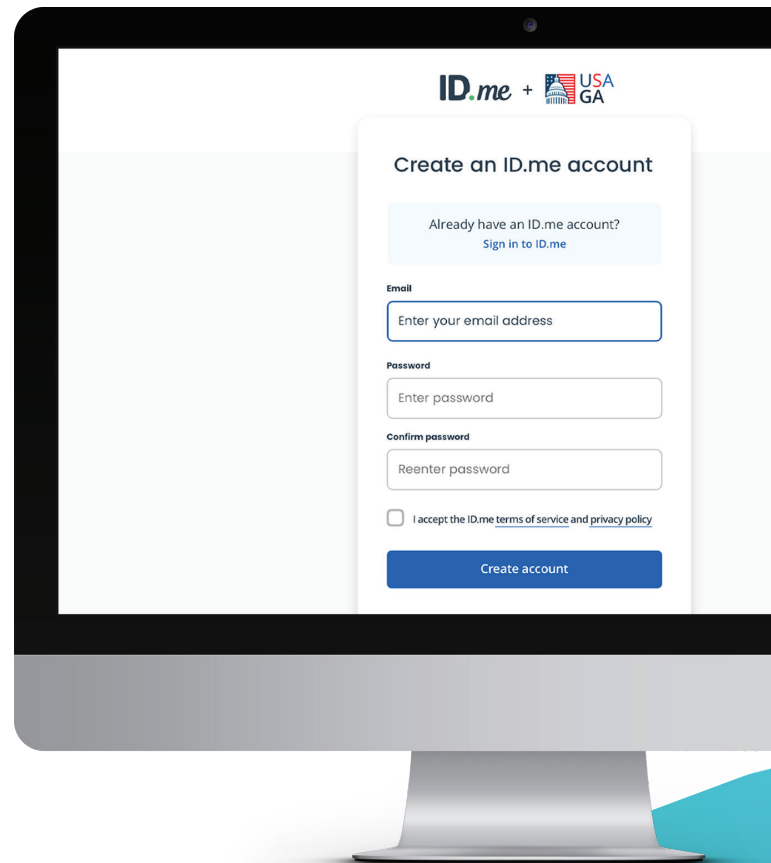
If you already have an ID.me account, you can **simply sign in**. Click the “Sign in to ID.me” link in the top right. Otherwise, follow the steps below.

STEP 1

To **create your ID.me account**, enter an email address you can access and choose a password. Click the checkbox to accept ID.me’s terms and conditions and privacy policy. Then, click “Create account”.

STEP 2

Check your inbox for an email from ID.me. Click the button in the email to **confirm your email address**. Then, return to your browser. The page will automatically move forward to the next step.



Secure Your Account

Completing this step makes your account more secure



To **protect your account**, you'll set up extra security called multi-factor authentication (MFA). MFA uses a one-time passcode that is sent to your phone or generated via a mobile app each time you log in. That way even if someone gets access to your username and password, they won't be able to log in to your account without your device.

STEP 1

Choose an MFA option. You can receive a passcode via text message or phone call. You can also choose one of the other listed methods which use a phone app or physical keyfob to securely send the passcode.

STEP 2

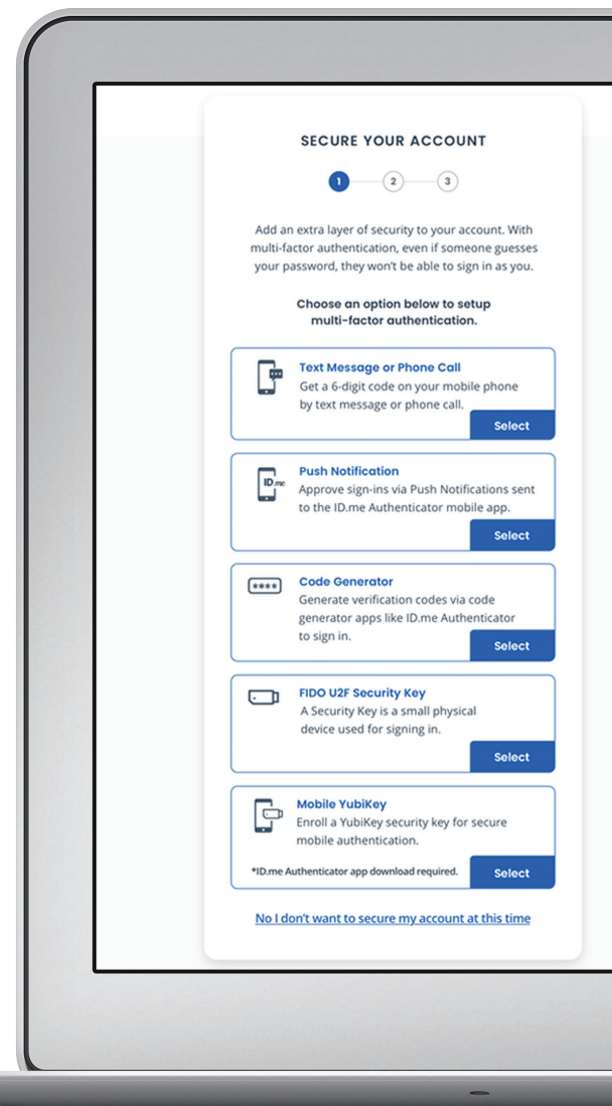
Most people choose to send the passcode to their phone. **Just enter your phone number** and then check your text messages or answer the phone to receive your 6-digit passcode.

STEP 3

On your browser, **enter the 6-digit passcode** and click continue.

STEP 4

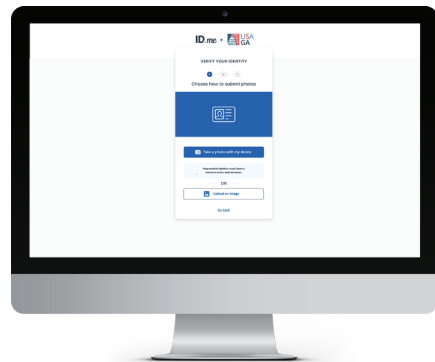
If you want, you can **generate and save a recovery code**. The recovery code allows you to access your account even if you don't have the phone or device you used to set up MFA.



Verify Your Identity

Completing this process once also allows you to access other sites that offer ID.me as a sign-in option.

Proving your identity is as simple as answering questions about your credit history or uploading a photo of your government ID. By verifying your identity through ID.me, your state ensures that only you, and not someone pretending to be you, are able to gain access to your unemployment benefits.



Option 1: Upload or take photos of your government ID

Either upload existing photos OR type in the phone number of a cell phone that can take pictures. If you choose to take pictures with your phone, ID.me will text you a secure link that will open your phone camera.

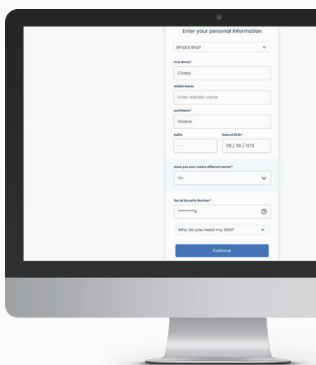
Follow the instructions to take pictures of your ID. For a driver's license, state ID, or passport card, remember to take a clear photo of the front and back. When you're satisfied with the photos, click continue and return to your browser.

You'll then be asked to enter your social security number. **Why does ID.me ask for SSN?**

Take photos of your driver's license or state ID

Upload Successful

Please go back to the browser on your device to continue. You may now close this page.



What does this mean?

1. According to your credit profile, you may have opened a mortgage loan in or around November 2011. Please select the lender to whom you currently make your mortgage payments. If you do not have a mortgage, select "None of the above."

- Rock Financial Corp
- First Nationwide Mtg
- Inland Mortgage
- Household Bank
- None of the above

Option 2: Answer questions on your credit history

First, you'll be asked to fill out some personal information, including your social security number. **Why does ID.me ask for SSN?**

You will then be provided with multiple-choice questions. After selecting your answers, click "Continue." Please note, this is not a credit inquiry.

Confirm and Authorize

You're almost there!

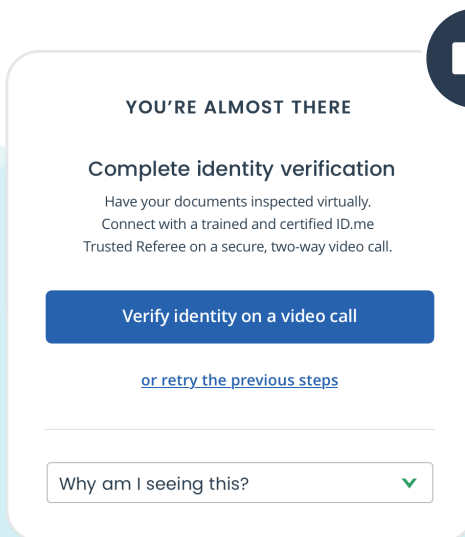
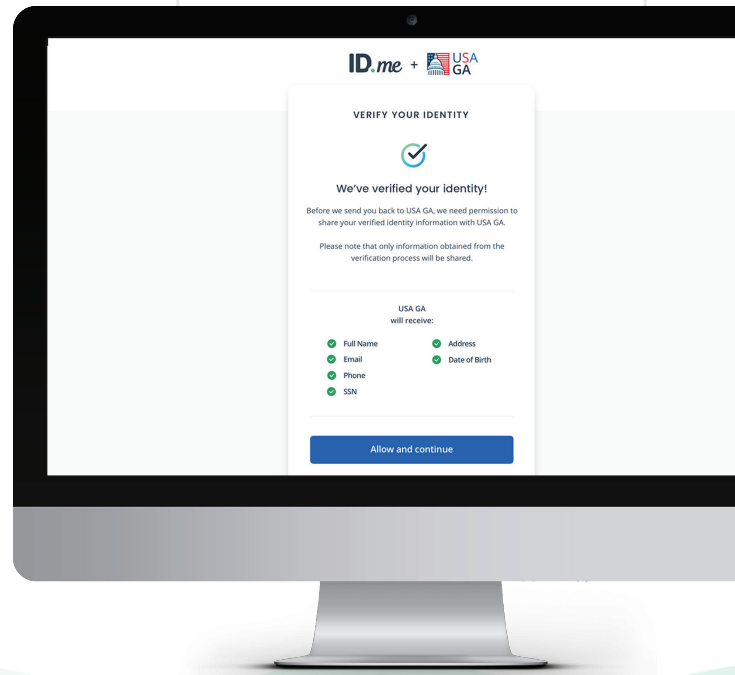
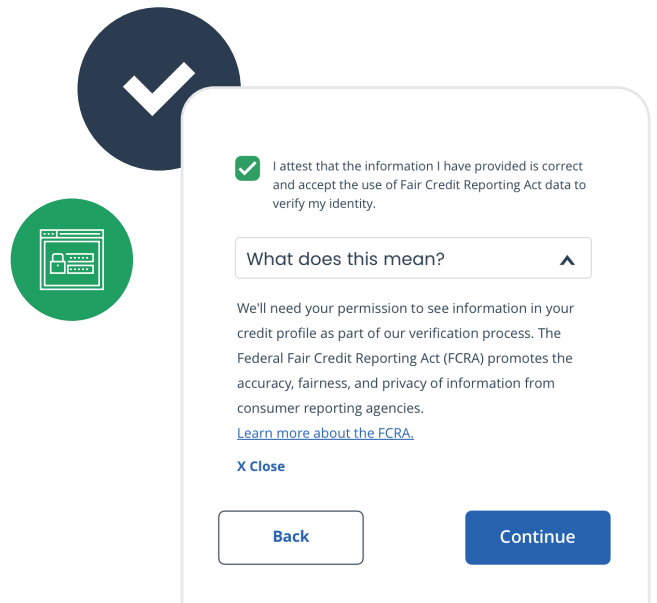
The last step is to confirm your information and authorize ID.me to securely share your identity verification information with your state. ID.me will never share your information without your permission.

STEP 1

Make sure that all your information is **accurate and complete**. If it is, check the box attesting that the information is accurate, and then click continue. If not, hit the edit buttons to make changes.

STEP 2

You'll see a message saying that your identity has been successfully verified. By clicking **"Allow and continue,"** ID.me will be able to securely send your verified identity to your state.



Get Stuck Along the Way?

At ID.me we have a **No Identity Left Behind** mission. If you get stuck along the way, we are here to help. You'll see a screen inviting you to connect with an ID.me team member via video call who will verify your identity in moments.


If you have additional questions, please navigate to [help.id.me](https://www.id.me/help) and ask our virtual assistant or submit an inquiry. Our member support team is available 24 hours a day, 7 days a week and will get back to you as soon as possible.

Form 13614-C Job Aid for Volunteers

Important Reminders: The Intake/Interview process may be considered incomplete if questions applicable to the taxpayer’s situation are left unanswered on Pages 1 through 3 and/or the applicable “To be completed by certified volunteer” shaded areas are not completed.

A quality review of each return must be completed using the Quality Review Checklist in Tab K.

Do not refer taxpayers to the VolTax e-mail address for IRS help or refund information. Refer to the back cover of Pub 4012 for appropriate IRS referrals.

 For prior year tax returns, taxpayers complete one current year Form 13614-C, Intake/Interview and Quality Review Sheet, to have their prior year return prepared. During the interview and quality review process, preparer and quality reviewer must refer to the applicable prior year Form 13614-C for the return being completed to ensure the return is within scope for the VITA/TCE program and that credits and deductions are not overlooked. Prior year Forms 13614-C are available for download at [IRS.gov](https://www.irs.gov).

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

Form 13614-C (October 2024)	Department of the Treasury - Internal Revenue Service Intake/Interview and Quality Review Sheet	OMB Number 1545-1964
<p>You will need:</p> <ul style="list-style-type: none"> • Tax Information such as Forms W-2, 1099, 1098, 1095. • Social Security cards or ITIN letters for all persons on your tax return • Picture ID (such as valid driver’s license) for you and your spouse 		
<ul style="list-style-type: none"> • Complete pages 1-6 of this form. • You are responsible for the information on your return. Provide complete and accurate information. • If you have questions, ask the IRS-certified volunteer preparer. 		
<p>Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at wi.voltax@irs.gov</p>		
1	Your first name (<i>pronouns, optional</i>) 3 Spouse’s first name (<i>pronouns, optional</i>)	M.I. M.I. Last name Last name Your date of birth Spouse’s date of birth Your job title Spouse’s job title
2	Mailing address Your telephone number Spouse’s telephone number	Apt # City State ZIP code Email address (<i>optional</i>) Did you live or work in two or more states in 2024 <input type="checkbox"/> Yes <input type="checkbox"/> No
3	Check if you or your spouse were in 2024: A U.S. citizen 5 In the U.S. on a visa A full-time student	Legally blind Totally and permanently disabled 6 Issued an identity protection PIN (IPPIN) 7 Owners or holders of any digital assets
4	If due a refund, how would you like your refund <input type="checkbox"/> Direct deposit <input type="checkbox"/> Split refund between accounts <input type="checkbox"/> Check by mail <input type="checkbox"/> Other _____	If you have a balance due, how would you like to make your payment <input type="checkbox"/> Bank account <input type="checkbox"/> Set up installment agreement <input type="checkbox"/> IRS.gov Direct Pay <input type="checkbox"/> Mail payment to IRS
5	Would you like to receive written communications from the IRS in a language other than English What language _____	<input type="checkbox"/> You <input type="checkbox"/> Spouse <input type="checkbox"/> No <input type="checkbox"/> You <input type="checkbox"/> Spouse <input type="checkbox"/> No <input type="checkbox"/> You <input type="checkbox"/> Spouse <input type="checkbox"/> No <input type="checkbox"/> You <input type="checkbox"/> Spouse <input type="checkbox"/> No <input type="checkbox"/> You <input type="checkbox"/> Spouse <input type="checkbox"/> No <input type="checkbox"/> You <input type="checkbox"/> Spouse <input type="checkbox"/> No <input type="checkbox"/> You <input type="checkbox"/> Spouse <input type="checkbox"/> No
6	Would you like information on how to vote and/or how to register to vote	<input type="checkbox"/> Yes <input type="checkbox"/> No
7	Would you, or your spouse if married filing jointly, like \$3 to go to the Presidential Election Campaign Fund	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> You <input type="checkbox"/> Spouse <input type="checkbox"/> No

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.
3. Pronouns (He/She/They) are optional.
4. Taxpayer’s current address where IRS should mail refund and /or other correspondence.
5. If not a U.S. citizen, or in the U.S. on a VISA, use Tab L, Resident or Nonresident Alien Decision Tree to determine if return is within scope.
6. See Tab R for definition of Legally Blind, Permanently and Totally Disabled and a full time Student.
7. See Tab P if taxpayer is a victim of identity theft or applied for and received an IP PIN.
8. See Tab K on how to enter information about a refund or balance due.
9. The “written communication” answer will be entered into TaxSlayer software.
10. President Election Campaign Fund answer will be entered into TaxSlayer software.

Form 13614-C Job Aid for Volunteers (Continued)

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

As of December 31, 2024, what was your marital status <input type="checkbox"/> Never Married <input type="checkbox"/> Married If married, were you married for all of 2024 <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Divorced <input type="checkbox"/> Legally Separated but not Divorced Did you live with your spouse during any part of the last six months of 2024 <input type="checkbox"/> Yes <input type="checkbox"/> No Date of final decree _____ Date of separate maintenance decree _____ <input type="checkbox"/> Widowed Year of spouse's death _____														
To be completed by certified volunteer: Can anyone else claim the taxpayer or spouse on their tax return <input type="checkbox"/> Yes <input type="checkbox"/> No														
List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year.														
Answer Yes or No (Y/N)														
To be completed by certified volunteer (Yes, No, or N/A)														
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued IPPIN	Qualifying child or relative of any other person	This person provided more than 50% of their own support	This person had less than \$5,050 of income	Taxpayer(s) provided more than 50% of support for this person	Taxpayer(s) paid more than half the cost of maintaining a home for this person
13	14		15			16			17					

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11. See Tab H if taxpayer's marital status changed in 2024 (Married or Divorced). Verify how it may affect ACA and if return is within scope.
12. See Tab C to verify taxpayer's and spouse (if filing a joint return) dependency status.
13. 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. Use the Additional/Notes Comments on Page 5 if space is needed to list additional names.
14. Verify birth date for each person included on the tax return.
 - Incorrect birth dates may cause efile rejection.*
15. Verbally confirm the number of months each person listed lived in the home.
 - Consider any temporary absences.*
16. If not a US citizen, use Tab L, Resident or Nonresident Alien Decision Tree to determine if return is within scope.
17. Refer to Tab P if taxpayer indicates an IPPIN was issued for the dependent.
18. The certified volunteer will complete these questions for each listed person during the interview. Refer to Tabs B and C to determine Filing Status and Dependency Exemptions.

Important Reminder: Review all information on Page 1 before using Tabs B and C to determine Dependency Exemptions and Filing Status.

Form 13614-C Job Aid for Volunteers (Continued)

Important Reminder: During the interview, verify with taxpayer that each checked box on the left side of page (unshaded) is applicable to their situation. Check the boxes in the “To be completed by certified preparer” sections (shaded area) to indicate the item has been verified with the taxpayer. Unchecked boxes on Pages 2 and 3 must be addressed with the taxpayer and annotated “No” or “N/A” if any items do not apply to the taxpayer.

Form 13614-C Job Aid for Volunteers (Page 2)

Received money from any of the following in 2024:	(To be completed by certified volunteer) Income to be included	Notes/Comments
1 <input type="checkbox"/> (B) Wages as a part-time or full-time employee How many jobs _____ <input type="checkbox"/> (B/A) Tips <input type="checkbox"/> (B/A) Retirement account, pension or annuity proceeds	<input type="checkbox"/> (B) W-2s 4 3 # _____ <input type="checkbox"/> (B/A) Tips (Basic when reported on W2) <input type="checkbox"/> (B/A) 1099-R (Basic when taxable amount is reported) # _____ <input type="checkbox"/> (A) Qualified Charitable Distribution From 1099-R \$ _____	
2 <input type="checkbox"/> (B) Disability benefits (such as payments from insurance and worker's compensation) <input type="checkbox"/> (B) Social Security or Railroad Retirement Benefits 5 <input type="checkbox"/> (B) Unemployment benefits <input type="checkbox"/> (B) Refund of state or local income tax <input type="checkbox"/> (B) Interest or dividends (bank account, bonds, etc.) <input type="checkbox"/> (A) Sale of stocks, bonds or real estate Did you report a loss on last year's return <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> (B) Alimony 6	<input type="checkbox"/> (B) Disability benefits on 1099-R or W-2 # _____ 9 <input type="checkbox"/> (B) SSA-1099, RRB-1099 # _____ <input type="checkbox"/> (B) 1099-G # _____ <input type="checkbox"/> (B) Refund \$ _____ <input type="checkbox"/> (B) Itemized last year <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> (B) 1099-INT # _____ <input type="checkbox"/> (B) 1099-DIV # _____ <input type="checkbox"/> (A) 1099-B (include brokerage statement) # _____ <input type="checkbox"/> Capital loss carryover <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> (B) Alimony \$ _____ Excluded from income <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> (A/M) Rental income (advanced when the dwelling is a personal residence and rented for fewer than 15 days) <input type="checkbox"/> Rental expense \$ _____ <input type="checkbox"/> (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) # _____ <input type="checkbox"/> (A) Schedule C <input type="checkbox"/> 1099-MISC # _____ <input type="checkbox"/> 1099-NEC # _____ <input type="checkbox"/> 1099-K # _____ <input type="checkbox"/> Other income reported elsewhere <input type="checkbox"/> Schedule C expenses \$ _____	
<input type="checkbox"/> (A/M) Income from renting out your house or a room in your house If yes, did you use the dwelling unit as a personal residence and rent it for fewer than 15 days <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Income from renting personal property such as a vehicle <input type="checkbox"/> (B) Gambling winnings, including lottery <input type="checkbox"/> (A) Payments for contract or self-employment work Did you report a loss on last year's return <input type="checkbox"/> Yes <input type="checkbox"/> No 7	<input type="checkbox"/> (A/M) Rental income (advanced when the dwelling is a personal residence and rented for fewer than 15 days) <input type="checkbox"/> Rental expense \$ _____ <input type="checkbox"/> (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) # _____ <input type="checkbox"/> (A) Schedule C <input type="checkbox"/> 1099-MISC # _____ <input type="checkbox"/> 1099-NEC # _____ <input type="checkbox"/> 1099-K # _____ <input type="checkbox"/> Other income reported elsewhere <input type="checkbox"/> Schedule C expenses \$ _____ <input type="checkbox"/> Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)	
8 <input type="checkbox"/> Any other money received during the year? (example: cash payments, jury duty, awards, digital assets, royalties, union strike benefits)	<input type="checkbox"/> Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)	

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Form **13614-C** (Rev. 10-2024)

1. Certification indicators B, A, M should only be used to assign returns to preparers. Final certification level should be made using the Scope of Service Chart after completing interview. Volunteers should identify any issues that make the return out-of-scope (OOS)
2. During the interview, verify with taxpayer that each checked box on the left side of page (unshaded) is applicable to their situation. Mark the unchecked boxes “No” or “N/A” if those income items do not apply to the taxpayer.
3. Check the boxes in the “To be completed by certified preparer” sections (shaded area) to indicate the income item has been verified with the taxpayer. Record number of forms and dollar amounts if applicable.
4. See Tab D for Form W-2 instructions.
5. If Social Security or Railroad Retirement Benefits box is checked, determine if taxable.
6. See Tab E for definition of alimony.
7. When self-employment income is indicated, verify the return is within the scope of VITA/TCE Programs.
8. Not all these items are reported on Schedule 1, Line 8. See Publication 17, Your Federal Income Tax (For Individuals). Also see Tab D.
9. Use the Notes/Comments column to leave additional taxpayer information, preparer notes, and notes for the quality reviewer.

Form 13614-C Job Aid for Volunteers (Continued)


Form 13614-C Job Aid for Volunteers (Page 3)

Expenses and Tax Related Events: Answer the questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Paid any of the following expenses to itemize in 2024?	(To be completed by certified volunteer) Standard or Itemized Deductions	Notes/Comments
<input type="checkbox"/> (A) Mortgage Interest <input type="checkbox"/> (A) Taxes: state, local, real estate, sales, etc. 1 <input type="checkbox"/> (A) Medical, dental, prescription expenses <input type="checkbox"/> (A) Charitable contributions	<input type="checkbox"/> (A) 1098 # _____ <input type="checkbox"/> (B) Standard deduction <input type="checkbox"/> (A) Itemized deduction	
Paid any of these expenses in 2024?	(To be completed by certified volunteer) Expenses to report	Notes/Comments
<input type="checkbox"/> (B) Student loan interest 2 <input type="checkbox"/> (B) Child and dependent care 3 <input type="checkbox"/> (B/A) Contributions to a retirement account 4 <input type="checkbox"/> (B) School supplies by a teacher, teacher's aide or other educator <input type="checkbox"/> (B) Alimony payments (do not include child support)	<input type="checkbox"/> (B) 1098-E <input type="checkbox"/> (B) Child and dependent care credit <input type="checkbox"/> (B/A) IRA (Basic if a Roth IRA or 401K) <input type="checkbox"/> (B) Educator expenses deduction \$ _____ <input type="checkbox"/> (B) Alimony payments with spouse's SSN \$ _____ Adjustment to income <input type="checkbox"/> Yes <input type="checkbox"/> No	
Did any of the following happen during 2024?	(To be completed by certified volunteer) Information to report	Notes/Comments
<input type="checkbox"/> (B) You or someone in your family took educational classes (technical school, college, job related, etc.) 5 <input type="checkbox"/> (A) Sell a home <input type="checkbox"/> (A) Have a health savings account (HSA) <input type="checkbox"/> (A) Purchase health insurance through the Marketplace (Exchange) 6 <input type="checkbox"/> (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.) <input type="checkbox"/> (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender <input type="checkbox"/> (A) Have a loss related to a declared Federal disaster area 7 <input type="checkbox"/> (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit) 8 <input type="checkbox"/> Receive any letter or bill from the IRS 9 <input type="checkbox"/> (B) Make estimated tax payments or apply last year's refund to 2024 taxes 10	<input type="checkbox"/> (B) Taxable scholarship income <input type="checkbox"/> (B) 1098-T (itemized statement from school, invoice, etc.) <input type="checkbox"/> (B) Education credit or tuition and fees deduction <input type="checkbox"/> (A) Sale of home (1099-S) <input type="checkbox"/> HSA contributions <input type="checkbox"/> HSA distributions <input type="checkbox"/> (A) 1095-A <input type="checkbox"/> (B) Energy efficient home improvement credit <input type="checkbox"/> (A) 1099-C <input type="checkbox"/> (A) 1099-A <input type="checkbox"/> Disaster relief impacts return <input type="checkbox"/> (B) EITC, CTC, AOTC or HOH disallowed in a previous year Year disallowed Reason <input type="checkbox"/> Eligible for Low Income Taxpayer Clinic referral <input type="checkbox"/> Estimated tax payments <input type="checkbox"/> Last year's refund applied to this year <input type="checkbox"/> Last year's return available	

1. Verify if taxpayer can itemize. See Tab F.
2. Student Loan Interest Adjustment. See Tab E.
3. If box is checked, ask taxpayer for childcare provider's TIN.
4. Verify eligibility for Retirement Savings Contribution Credit.
5. See Tab D for information on how to enter taxable scholarships that are not reported on Form W-2. See Tab J to compare credits and adjustments.
6. Taxpayer must provide Form 1095-A if receiving insurance through the Marketplace.
7. Check for tax benefits for declared disaster areas.
8. See Tabs I, G, or J for impact on any credits for this year.
9. Determine if the letter may impact the return and refer the taxpayer to any available resource if help is needed.
10. Ask taxpayer for a copy of last years return to locate necessary information.

Form 13614-C Job Aid for Volunteers (Continued)

 The questions on Page 4 are optional. The taxpayer has the option to leave this page blank or select “Prefer not to answer.”

Form 13614-C Job Aid for Volunteers (Page 4)

Page 4	
Optional Information: The following information is for statistical purposes. Questions on this page are OPTIONAL.	
1. Would you say you can carry on a conversation in English	<input type="checkbox"/> Very well <input type="checkbox"/> Well <input type="checkbox"/> Not well <input type="checkbox"/> Not at all <input type="checkbox"/> Prefer not to answer
2. Would you say you can read a newspaper in English	<input type="checkbox"/> Very well <input type="checkbox"/> Well <input type="checkbox"/> Not well <input type="checkbox"/> Not at all <input type="checkbox"/> Prefer not to answer
3. Do you or any member of your household have a disability	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Prefer not to answer
4. Are you or your spouse a Veteran of the U.S. Armed Forces	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Prefer not to answer
5. What is your race and/or ethnicity? <i>(select all that apply)</i> 1	
<input type="checkbox"/> Prefer not to answer <input type="checkbox"/> American Indian or Alaska Native <i>(for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)</i> <input type="checkbox"/> Asian <i>(for example, Chinese, Asian Indian, Filipino, Vietnamese, Korean, Japanese, etc.)</i> <input type="checkbox"/> Black or African American <i>(for example, African American, Jamaican, Haitian, Nigerian, Ethiopian, Somali, etc.)</i> <input type="checkbox"/> Hispanic or Latino <i>(for example, Mexican, Puerto Rican, Salvadoran, Cuban, Dominican, Guatemalan, etc.)</i> <input type="checkbox"/> Middle Eastern or North African <i>(for example, Lebanese, Iranian, Egyptian, Syrian, Iraqi, Israeli, etc.)</i> <input type="checkbox"/> Native Hawaiian or Pacific Islander <i>(for example, Native Hawaiian, Samoan, Chamorro, Tongan, Fijian, Marshallese, etc.)</i> <input type="checkbox"/> White <i>(for example, English, German, Irish, Italian, Polish, Scottish, etc.)</i>	<input type="checkbox"/> Prefer not to answer <input type="checkbox"/> American Indian or Alaska Native <i>(for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)</i> <input type="checkbox"/> Asian <i>(for example, Chinese, Asian Indian, Filipino, Vietnamese, Korean, Japanese, etc.)</i> <input type="checkbox"/> Black or African American <i>(for example, African American, Jamaican, Haitian, Nigerian, Ethiopian, Somali, etc.)</i> <input type="checkbox"/> Hispanic or Latino <i>(for example, Mexican, Puerto Rican, Salvadoran, Cuban, Dominican, Guatemalan, etc.)</i> <input type="checkbox"/> Middle Eastern or North African <i>(for example, Lebanese, Iranian, Egyptian, Syrian, Iraqi, Israeli, etc.)</i> <input type="checkbox"/> Native Hawaiian or Pacific Islander <i>(for example, Native Hawaiian, Samoan, Chamorro, Tongan, Fijian, Marshallese, etc.)</i> <input type="checkbox"/> White <i>(for example, English, German, Irish, Italian, Polish, Scottish, etc.)</i>
Privacy Act and Paperwork Reduction Act Notice	

1. Answers to the optional questions are transferred and collected inside TaxSlayer software.

Form 13614-C Job Aid for Volunteers (Page 5)

Page 5
Additional Notes/Comments 2
<hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>

2. Preparer can leave notes for quality reviewer. Taxpayer can list additional names for anyone living with them last year (except their spouse) or anyone they supported but did not live with them last year.

Intake/Interview and Quality Review Sheet

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

- Complete pages 1-6 of this form.
- You are responsible for the information on your return. Provide complete and accurate information.
- If you have questions, 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 ts.voltax@irs.gov

Your first name (<i>pronouns, optional</i>)	M.I.	Last name	Your date of birth	Your job title
Spouse's first name (<i>pronouns, optional</i>)	M.I.	Last name	Spouse's date of birth	Spouse's job title

Mailing address	Apt #	City	State	ZIP code
-----------------	-------	------	-------	----------

Your telephone number	Spouse's telephone number	Email address (<i>optional</i>)	Did you live or work in two or more states in 2024 <input type="checkbox"/> Yes <input type="checkbox"/> No
-----------------------	---------------------------	-----------------------------------	--

Check if you or your spouse were in 2024:				Legally blind	<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No
A U.S. citizen	<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No	Totally and permanently disabled	<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No
In the U.S. on a visa	<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No	Issued an identity protection PIN (IPPIN)	<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No
A full-time student	<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No	Owners or holders of any digital assets	<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No

If due a refund, how would you like your refund				If you have a balance due, how would you like to make your payment			
<input type="checkbox"/> Direct deposit	<input type="checkbox"/> Check by mail			<input type="checkbox"/> Bank account	<input type="checkbox"/> IRS.gov Direct Pay		
<input type="checkbox"/> Split refund between accounts	<input type="checkbox"/> Other _____			<input type="checkbox"/> Set up installment agreement	<input type="checkbox"/> Mail payment to IRS		

Would you like to receive written communications from the IRS in a language other than English You Spouse No

What language _____

Would you like information on how to vote and/or how to register to vote Yes No

Would you, or your spouse if married filing jointly, like \$3 to go to the Presidential Election Campaign Fund You Spouse No

As of December 31, 2024, what was your marital status

<input type="checkbox"/> Never Married	<input type="checkbox"/> Married	If married, were you married for all of 2024	<input type="checkbox"/> Yes <input type="checkbox"/> No
		Did you live with your spouse during any part of the last six months of 2024	<input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Divorced	<input type="checkbox"/> Legally Separated but not Divorced		<input type="checkbox"/> Widowed
Date of final decree _____	Date of separate maintenance decree _____		Year of spouse's death _____

To be completed by certified volunteer: Can anyone else claim the taxpayer or spouse on their tax return Yes No

List the names below of everyone who lived with you last year (except your spouse) AND anyone you supported but did not live with you last year.					Answer Yes or No (Y/N)					To be completed by certified volunteer (Yes, No, or N/A)				
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued IPPIN	Qualifying child or relative of any other person	This person provided more than 50% of their own support	This person had less than \$5,050 of income	Taxpayer(s) provided more than 50% of support for this person	Taxpayer(s) paid more than half the cost of maintaining a home for this person

Income: Answer the following questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Received money from any of the following in 2024:	(To be completed by certified volunteer) Income to be included	Notes/Comments
<input type="checkbox"/> (B) Wages as a part-time or full-time employee How many jobs _____	<input type="checkbox"/> (B) W-2s # _____	
<input type="checkbox"/> (B/A) Tips	<input type="checkbox"/> (B/A) Tips (Basic when reported on W2)	
<input type="checkbox"/> (B/A) Retirement account, pension or annuity proceeds	<input type="checkbox"/> (B/A) 1099-R (Basic when taxable amount is reported) # _____ <input type="checkbox"/> (A) Qualified Charitable Distribution From 1099-R \$ _____	
<input type="checkbox"/> (B) Disability benefits (such as payments from insurance and worker's compensation)	<input type="checkbox"/> (B) Disability benefits on 1099-R or W-2 # _____	
<input type="checkbox"/> (B) Social Security or Railroad Retirement Benefits	<input type="checkbox"/> (B) SSA-1099, RRB-1099 # _____	
<input type="checkbox"/> (B) Unemployment benefits	<input type="checkbox"/> (B) 1099-G # _____	
<input type="checkbox"/> (B) Refund of state or local income tax	<input type="checkbox"/> (B) Refund \$ _____ <input type="checkbox"/> (B) Itemized last year <input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> (B) Interest or dividends (bank account, bonds, etc.)	<input type="checkbox"/> (B) 1099-INT # _____ <input type="checkbox"/> (B) 1099-DIV # _____	
<input type="checkbox"/> (A) Sale of stocks, bonds or real estate Did you report a loss on last year's return <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> (A) 1099-B (include brokerage statement) # _____ <input type="checkbox"/> Capital loss carryover <input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> (B) Alimony	<input type="checkbox"/> (B) Alimony \$ _____ Excluded from income <input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> (A/M) Income from renting out your house or a room in your house If yes, did you use the dwelling unit as a personal residence and rent it for fewer than 15 days <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> (A/M) Rental income (Advanced when the dwelling is a personal residence and rented for fewer than 15 days) <input type="checkbox"/> Rental expense \$ _____	
<input type="checkbox"/> Income from renting personal property such as a vehicle		
<input type="checkbox"/> (B) Gambling winnings, including lottery	<input type="checkbox"/> (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) # _____	
<input type="checkbox"/> (A) Payments for contract or self-employment work Did you report a loss on last year's return <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> (A) Schedule C <input type="checkbox"/> 1099-MISC # _____ <input type="checkbox"/> 1099-NEC # _____ <input type="checkbox"/> 1099-K # _____ <input type="checkbox"/> Other income reported elsewhere <input type="checkbox"/> Schedule C expenses \$ _____	
<input type="checkbox"/> Any other money received during the year? (example: cash payments, jury duty, awards, digital assets, royalties, union strike benefits)	<input type="checkbox"/> Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)	

Expenses and Tax Related Events: Answer the questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Paid any of the following expenses to itemize in 2024?	(To be completed by certified volunteer) Standard or Itemized Deductions	Notes/Comments
<input type="checkbox"/> (A) Mortgage Interest	<input type="checkbox"/> (A) 1098 # _____	
<input type="checkbox"/> (A) Taxes: state, local, real estate, sales, etc.		
<input type="checkbox"/> (A) Medical, dental, prescription expenses	<input type="checkbox"/> (B) Standard deduction <input type="checkbox"/> (A) Itemized deduction	
<input type="checkbox"/> (A) Charitable contributions		
Paid any of these expenses in 2024?	(To be completed by certified volunteer) Expenses to report	Notes/Comments
<input type="checkbox"/> (B) Student loan interest	<input type="checkbox"/> (B) 1098-E	
<input type="checkbox"/> (B) Child and dependent care	<input type="checkbox"/> (B) Child and dependent care credit	
<input type="checkbox"/> (B/A) Contributions to a retirement account	<input type="checkbox"/> (B/A) IRA (Basic if a Roth IRA or 401K)	
<input type="checkbox"/> (B) School supplies by a teacher, teacher's aide or other educator	<input type="checkbox"/> (B) Educator expenses deduction \$ _____	
<input type="checkbox"/> (B) Alimony payments (do not include child support)	<input type="checkbox"/> (B) Alimony payments with spouse's SSN \$ _____ Adjustment to income <input type="checkbox"/> Yes <input type="checkbox"/> No	
Did any of the following happen during 2024?	(To be completed by certified volunteer) Information to report	Notes/Comments
<input type="checkbox"/> (B) You or someone in your family took educational classes (technical school, college, job related, etc.)	<input type="checkbox"/> (B) Taxable scholarship income <input type="checkbox"/> (B) 1098-T (itemized statement from school, invoice, etc.) <input type="checkbox"/> (B) Education credit or tuition and fees deduction	
<input type="checkbox"/> (A) Sell a home	<input type="checkbox"/> (A) Sale of home (1099-S)	
<input type="checkbox"/> (A) Have a health savings account (HSA)	<input type="checkbox"/> HSA contributions <input type="checkbox"/> HSA distributions	
<input type="checkbox"/> (A) Purchase health insurance through the Marketplace (Exchange)	<input type="checkbox"/> (A) 1095-A	
<input type="checkbox"/> (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.)	<input type="checkbox"/> (B) Energy efficient home improvement credit	
<input type="checkbox"/> (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender	<input type="checkbox"/> (A) 1099-C	
<input type="checkbox"/> (A) Have a loss related to a declared Federal disaster area	<input type="checkbox"/> (A) 1099-A <input type="checkbox"/> Disaster relief impacts return	
<input type="checkbox"/> (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit)	<input type="checkbox"/> (B) EITC, CTC, AOTC or HOH disallowed in a previous year Year disallowed Reason	
<input type="checkbox"/> Receive any letter or bill from the IRS	<input type="checkbox"/> Eligible for Low Income Taxpayer Clinic referral	
<input type="checkbox"/> (B) Make estimated tax payments or apply last year's refund to 2024 taxes	<input type="checkbox"/> Estimated tax payments _____ <input type="checkbox"/> Last year's refund applied to this year _____ <input type="checkbox"/> Last year's return available _____	

Optional Information

The following information is for statistical purposes only. Your responses to these questions are not a part of your tax return and are not transmitted to the IRS with your tax return. You are not required to answer these questions.

- | | | | | | |
|--|------------------------------------|-------------------------------|--|-------------------------------------|---|
| 1. Would you say you can carry on a conversation in English | <input type="checkbox"/> Very well | <input type="checkbox"/> Well | <input type="checkbox"/> Not well | <input type="checkbox"/> Not at all | <input type="checkbox"/> Prefer not to answer |
| 2. Would you say you can read a newspaper in English | <input type="checkbox"/> Very well | <input type="checkbox"/> Well | <input type="checkbox"/> Not well | <input type="checkbox"/> Not at all | <input type="checkbox"/> Prefer not to answer |
| 3. Do you or any member of your household have a disability | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Prefer not to answer | | |
| 4. Are you or your spouse a Veteran of the U.S. Armed Forces | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> Prefer not to answer | | |
| 5. What is your race and/or ethnicity? <u>Select all that apply</u> | | | 6. What is your spouse's race and/or ethnicity? <u>Select all that apply</u> | | |
| <input type="checkbox"/> American Indian or Alaska Native (for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.) | | | <input type="checkbox"/> American Indian or Alaska Native (for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.) | | |
| <input type="checkbox"/> Asian (for example, Chinese, Asian Indian, Filipino, Vietnamese, Korean, Japanese, etc.) | | | <input type="checkbox"/> Asian (for example, Chinese, Asian Indian, Filipino, Vietnamese, Korean, Japanese, etc.) | | |
| <input type="checkbox"/> Black or African American (for example, African American, Jamaican, Haitian, Nigerian, Ethiopian, Somali, etc.) | | | <input type="checkbox"/> Black or African American (for example, African American, Jamaican, Haitian, Nigerian, Ethiopian, Somali, etc.) | | |
| <input type="checkbox"/> Hispanic or Latino (for example, Mexican, Puerto Rican, Salvadoran, Cuban, Dominican, Guatemalan, etc.) | | | <input type="checkbox"/> Hispanic or Latino (for example, Mexican, Puerto Rican, Salvadoran, Cuban, Dominican, Guatemalan, etc.) | | |
| <input type="checkbox"/> Middle Eastern or North African (for example, Lebanese, Iranian, Egyptian, Syrian, Iraqi, Israeli, etc.) | | | <input type="checkbox"/> Middle Eastern or North African (for example, Lebanese, Iranian, Egyptian, Syrian, Iraqi, Israeli, etc.) | | |
| <input type="checkbox"/> Native Hawaiian or Pacific Islander (for example, Native Hawaiian, Samoan, Chamorro, Tongan, Fijian, Marshallese, etc.) | | | <input type="checkbox"/> Native Hawaiian or Pacific Islander (for example, Native Hawaiian, Samoan, Chamorro, Tongan, Fijian, Marshallese, etc.) | | |
| <input type="checkbox"/> White (for example, English, German, Irish, Italian, Polish, Scottish, etc.) | | | <input type="checkbox"/> White (for example, English, German, Irish, Italian, Polish, Scottish, etc.) | | |

Privacy Act and Paperwork Reduction Act Notice

We are asking for this information so you may participate in the IRS Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) program which provides IRS-certified volunteer income tax preparers to assist with basic income tax return preparation for qualified individuals. The IRS authority to collect this information is 5 U.S.C. section 301 and 26 U.S.C. section 7801. The information you provide may be disclosed to others who coordinate VITA/TCE staffing, outreach, and other VITA/TCE related activities. The IRS may only disclose your return and return information as provided by 26 U.S.C. section 6103. All other records may be disclosed only for purposes the IRS deems are compatible with the purpose for which IRS collected the records, and consistent with any routine use disclosures described in the System of Record Notice (SORN) Treasury/IRS 24.030, Customer Account Data Engine (CADE) Individual Master File (IMF). You may view Treasury/IRS SORNs on the Treasury SORN website at Treasury.gov/System of Records Notices (SORNs). Providing this information is voluntary however, if you do not provide the requested information the IRS volunteers may not be able to assist you with preparing and filing your tax return.

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:TS:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Consent to Disclose Tax Return Information to VITA/TCE Tax Preparation Sites

Federal Disclosure:

Federal law requires this consent form be provided to you. Unless authorized by law, we cannot disclose your tax return information to third parties for purposes other than the preparation and filing of your tax return without your consent. If you consent to the disclosure of your tax return information, Federal law may not protect your tax return information from further use or distribution.

You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. If you agree to the disclosure of your tax return information, your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature.

Terms:

Global Carry Forward of data allows TaxSlayer LLC, the provider of the VITA/TCE tax software, to make your tax return information available to ANY volunteer site participating in the IRS's VITA/TCE program that you select to prepare a tax return in the next filing season. This means you will be able to visit any volunteer site using TaxSlayer next year and have your tax return populate with your current year data, regardless of where you filed your tax return this year. This consent is valid through November 30, 2026.

The tax return information that will be disclosed includes, but is not limited to, demographic, financial and other personally identifiable information, about you, your tax return and your sources of income, which was input into the tax preparation software for the purpose of preparing your tax return. This information includes your name, address, date of birth, phone number, SSN, filing status, occupation, employer's name and address, and the amounts and sources of income, deductions and credits that were claimed on, or contained within, your tax return. The tax return information that will be disclosed also includes the name, SSN, date of birth, and relationship of any dependents that were claimed on your tax return.

You do not need to provide consent for the VITA/TCE partner preparing your tax return this year. Global Carry Forward will assist you only if you visit a different VITA or TCE partner next year that uses TaxSlayer. You have the right to receive a signed copy of this form.

Limitation on the Duration of Consent: I/we, the taxpayer, do not wish to limit the duration of the consent of the disclosure of tax return information to a date earlier than presented above (November 30, 2026). If I/we wish to limit the duration of the consent of the disclosure to an earlier date, I/we will deny consent.

Limitation on the Scope of Disclosure: I/we, the taxpayer, do not wish to limit the scope of the disclosure of tax return information further than presented above. If I/we wish to limit the scope of the disclosure of tax return information further than presented above, I/we will deny consent.

Consent:

I/we, the taxpayer, have read the above information.

I/we hereby consent to the disclosure of tax return information described in the Global Carry Forward terms above and allow the tax return preparer to enter a PIN in the tax preparation software on my behalf to verify that I/we consent to the terms of this disclosure.

Primary taxpayer printed name and signature

Date

Secondary taxpayer printed name and signature

Date

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484. Report a Crime or IRS Employee Misconduct - U.S. Treasury Inspector General for Tax Administration (TIGTA) (<https://www.tigta.gov/reportcrime-misconduct>).

WELCOME TO AccountingAidSociety



Tax Masters Series
Session Two:
Tax Law Updates
November 14, 2024
5:30 p.m. to 8:00 p.m.

**We use taxes to build relationships.
And relationships to build futures.**

Instructors: Maysaa Rahal, Sam Spolanich, Kathy Holka

**Tax Masters, Session 2, November 14, 2024
AGENDA**

Welcome and Introductions

ID.me Account

**Michigan Individual Income Tax eService –
Creating an Account**

Tax Law Updates

CFR Focus Card

Form 13614-C, Intake/Interview & Quality Review Sheet

Questions

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**Accounting
AidSociety** SINCE 1972
We use taxes to build relationships. And relationships to build futures.

**Welcome and Introductions
Agency Updates**

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Meet Your Presenters

- Maysaa Rahal, Senior VITA Program Manager
- Sam Spolarich, VITA Assistant Program Manager
- Kathy Holka, Senior Tax Policy Analyst

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Important Dates & Information

- Thursday, November 21, 2024: Virtual Q&A Session
- Tuesday, December 3, 2024: Virtual Q&A Session
- Tuesday, December 10, 2024: Returning Basic Training
- Thursday, December 12, 2024: Virtual Q&A Session
- Tuesday, December 17, 2024: Returning Advanced Training
- Thursday, January 2, 2025: Virtual Q&A Session
- Saturday, January 4, 2025: Certification Advancement Training (Returning Basic to Advanced)
- Thursday, January 9, 2025: Virtual Q&A Session
- Saturday, January 18, 2025: Site Coordinator Meeting

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ID.me

AccountingAidSociety

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Helping Clients Create an ID.me Account

- Why are we helping clients sign up?
 - This is part of the holistic service we provide to clients. Creating an online account provides the following:
 - Access transcripts for missing documents
 - Understand how to access their account at any time
 - Look up Identity Protection PIN (IP PIN)
 - Find out if they filed for a given year
 - View information about their Economic Impact payments
 - View information about their advance Child Tax Credit payments
 - Social Security Administration access

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Helping Clients Create an ID.me Account - Links

- [IRS Account - Create an ID.me Account](#)
- [Create an ID.me Account - ID.me Info](#)
- [Create an ID.me Account - Step by Step](#)

The above links can also be found on Accounting Aid's Resources page:
<https://www.accountingaidresources.org/taxtrainingtools> in the "Client Assistance Tools" section in the "IRS Account - ID.me" tab.

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**Michigan Individual Income Tax eService –
Creating an Account**

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Michigan Individual Income Tax eService

Creating an account allows the taxpayer access to the Account Services portal on the Individual Income Tax (IIT) eService.

Taxpayers have access to the following services:

- Return details: received date, processing status, and refund status.
- Estimated payment details: due dates, payment amounts, and received dates.
- Update their address.
- View and respond to letters that Treasury has sent to them.
- Inquiries: submit new questions, check the status of previous inquiries, and access Treasury's responses.

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MiLogin

- Taxpayers create an account by setting up a MiLogin User ID.
- MiLogin is the State of Michigan's Identity Management solution that allows users to access many state services using a single user ID and password, including:
 - Secretary of State Online Services (CARS)
 - MDHHS MI Bridges
 - MDHHS myHealth Button
 - Michigan Office of Retirement Services miAccount
 - Treasury eServices for Individual Income Tax
 - Unemployment Insurance Agency's Michigan Web Account Manager

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Account Services vs Guest Services

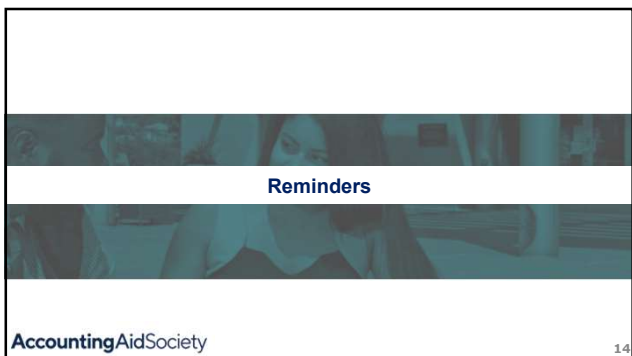
- Account Services
 - When you create a MiLogin account, you are only required to answer the verification questions **one time** for **each tax year**.
- Guest Services
 - Does not require a user ID or password
 - You are required to answer verification questions **each time** you access a **different option**
 - Available services include:
 - Refund status
 - Changing one's address

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Helping Clients Set up an Account on MiLogin - Links

- [Individual Income Tax eService Help Center](#)
- The above link can also be found on Accounting Aid's Resources page:
<https://www.accountingaidresources.org/taxtrainingtools> in the "Client Assistance Tools" section in the "Michigan Treasury Account Services" tab

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Reminders

AccountingAidSociety

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Income Guideline

- For filing season 2025, Accounting Aid Society will serve taxpayers with income **up to \$67,000**

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Scope and Training Resources

- **Scope of Service** – Some changes in scope, not identified by the IRS
- **Publications available at [irs.gov](https://www.irs.gov) (for 2024 returns):**
 - Pub 4012, Volunteer Resource Guide
 - Pub 4491, Volunteer Training Guide
 - Pub 17, Tax Guide for Individuals (not yet available as of 11/14/2024)
 - Form 6744, Volunteer Assistor's Test/Retest
 - Form 13614-C, Intake/Interview & Quality Review Sheet (final draft available soon)
 - VTA 2025-01, Changes to Form 6744, VITA/TCE Volunteer Assistor's Test/Retest (available soon)
- **Practice Lab** – Available now (as of November 5, 2024)
- **Link and Learn** – Available mid-to-late November
(Reminder to update your years of service. This has to be done manually in the



Tax Law Updates

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Due Dates for 2024 Tax Returns

Federal and Michigan returns	Tuesday, April 15, 2025
Detroit return	Tuesday, April 15, 2025
Hamtramck, Highland Park and Pontiac returns	Wednesday, April 30, 2025

A timely filed return must be electronically filed by the above date or, if mailing a paper return, postmarked by the above date.

Filing Statute of Limitations

- **Federal** – To get a refund, taxpayers must generally file a return within three years from the date the return was due.
- **Michigan and Michigan Cities** – Taxpayers have four years from the original due date to claim a refund on a Michigan and Michigan city tax return.

Filing Deadlines in 2025	
Tax Return	To claim a refund, file by:
2021 Federal return	April 15, 2025
2020 Michigan return (including Homestead Property Tax Credit Claim)	May 17, 2025
2020 Detroit return	May 17, 2025
2020 Hamtramck, Highland Park & Pontiac returns	May 31, 2025

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Tax Year 2024 – Unique Situation

- 2024 was a leap year
 - 29 days in February 2024; 366 days in 2024.
 - When doing any proration or calculation for 2024 that uses number of days, be sure to use the days above.

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Federal Tax Law Updates

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Some Tax Inflation Adjustments for 2024

	2024	2023
Gross income limitation for a qualifying relative	\$5,050	\$4,700
Standard Deduction Amounts:		
• Single	\$14,600	\$13,850
• Married filing jointly	\$29,200	\$27,700
• Married filing separately	\$14,600	\$13,850
• Head of household	\$21,900	\$20,800
• Qualifying surviving spouse	\$29,200	\$27,700
The additional standard deduction amounts for taxpayers who are 65 and older or blind are:		
• \$1,950 for Single or Head of Household (increase of \$100)		
• \$1,550 for married taxpayers or Qualifying Surviving Spouse (increase of \$50)		

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Earned Income Credit (EIC)

For 2024, the maximum credit increased to:

- \$7,830 with three or more children
- \$6,960 with two children
- \$4,213 with one child
- \$632 with no children

To be eligible for a full or partial credit, the taxpayer must have earned income and AGI of at least \$1 but less than:

- \$59,899 (\$66,819, if Married Filing Jointly) with three or more qualifying children
- \$55,768 (\$62,688 if Married Filing Jointly) with two qualifying children
- \$49,084 (\$56,004 if Married Filing Jointly) with one qualifying child
- \$18,591 (\$25,511 if Married Filing Jointly) with no qualifying child

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Child Tax Credit/Additional Child Tax Credit

For 2024, the refundable amount of the credit is \$1,700 (increase of \$100).

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Tax Form Changes

- **Form 1040**
 - Filing Status section – Includes a checkbox and entry field that allows taxpayers to elect to treat a nonresident alien spouse or dual-status alien spouse as a resident.
 - Line 6c – A checkbox was added for taxpayers who elect to use the lump-sum election method for their retroactive payment of Social Security benefits.
- **Schedule 1, Additional Income and Adjustments to Income**
 - Includes an entry field at the top of page 1 for taxpayers who had amounts reported on a Form 1099-K in error or for personal items sold at a loss.

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Tax Form Changes

- **Form 5329, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts**
 - Adds two new codes for the exceptions to the additional tax on early distributions on eligible distributions to a domestic abuse victim and emergency personal expense distributions, effective for distributions made after 12/31/2023.
- **Form 8888, Allocation of Refund**
 - It is now only used to split a direct deposit refund between 2 or more accounts or to split a refund between a direct deposit and a paper check. The program allowing for using refunds to buy savings bonds has been discontinued.

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Form 5329, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax Favored Accounts

Two new exceptions beginning in 2024:

- Qualified distributions to victims of domestic abuse.
 - A qualified distribution to a victim of domestic abuse is a distribution made from an applicable eligible retirement plan and made to an individual during the 1-year period beginning on any date on which the individual is a victim of domestic abuse by a spouse or domestic partner.
- Distributions for eligible emergency expense distributions.
 - A distribution from an applicable eligible retirement plan for the purposes of meeting the unforeseeable or immediate financial needs relating to necessary personal or family emergency expenses.

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Form 5329, Additional Taxes on Qualified Plans (Including IRAs and Other Tax Favored Accounts)

Two new exceptions beginning in 2024 (continued):

- There are limitations to both new exceptions
- See the instructions for Form 5329

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Draft Tax Forms

- Federal draft tax forms are available at <https://www.irs.gov/draft-tax-forms>

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Form 1099-K

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Form 1099-K – What is It?

- Form 1099-K, Payment Card and Third Party Network Transactions, is a report of payments the taxpayer received during the year from:
 - Credit cards, debit cards or stored value cards such as gift cards (payment cards)
 - Payment apps or online marketplaces (third-party payment networks) where gross payments are above the minimum reporting threshold
- Form 1099-K should not report gifts or reimbursement of personal expenses the taxpayer received from friends and family.

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Reporting Threshold for Form 1099-K

- Under the American Rescue Plan Act, a new \$600 Form 1099-K reporting threshold requirement for third party payment organizations was to be effective with tax year 2022.
- Due to the complexity of the issue and as a result of feedback from taxpayers, tax professionals, and payment processors and to reduce taxpayer confusion, the IRS delayed the implementation of the new reporting threshold for both the 2022 and 2023 tax years.
- For 2023 and prior years, payment apps and online marketplaces were only required to send out Forms 1099-K to taxpayers who received over \$20,000 in payments and they participated in more than 200 transactions.

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Reporting Threshold for Form 1099-K

- For **tax year 2024**, the IRS is phasing in the new reporting requirements with a **\$5,000 reporting threshold**.
 - Third-party payment networks are required to file Form 1099-K with the IRS and provide a copy to the taxpayer when the gross payment amount is more than \$5,000.
- Be aware that while the reporting threshold remained at \$20,000 and 200 transactions for 2023 and prior, and is now \$5,000, companies could still issue the form for any amount.
- The threshold amount does not affect the actual tax law to report income on the tax return.

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Who Gets Form 1099-K

2. If They Received Payments for Goods or Services With a Payment App or Online Marketplace (cont.)

This includes payments for any:

- Goods the taxpayer sells including personal items such as clothing or furniture
- Services the taxpayer provides
- Property the taxpayer rents

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Who Gets Form 1099-K

2. If They Received Payments for Goods or Services With a Payment App or Online Marketplace (cont.)

The payments can be made through any:

- Peer-to-peer payment platform or digital wallet
- Online community marketplace (sale or resale of clothing, furniture and other items)
- Craft or maker marketplace
- Auction site
- Car sharing or ride-hailing platform
- Real estate marketplace
- Ticket exchange or resale site
- Crowdfunding platform
- Freelance marketplace

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What Shouldn't Be Reported on Form 1099-K

- Money a taxpayer received from friends and family as a gift or reimbursement of a personal expense should not be reported on a Form 1099-K. They are **not** for goods or services.
 - For example: Sharing the cost of a car ride or meal, receiving money for birthday or holiday gifts, or getting repaid by a roommate for a household bill. These payments aren't taxable income.
- If possible in the payment apps, individuals should make sure to note these types of payments as "non-business"

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If Form 1099-K is Incorrect

- The taxpayer should take the following steps if any of this information on the form is incorrect:
 - Payee Taxpayer Identification Number (TIN)
 - Gross amount of payment card/third party network transactions
 - Number of payment transactions
 - Merchant Category Code (MCC)
- Request a corrected form from the issuer – see FILER on the top left corner of Form 1099-K. If they don't recognize the issuer, contact the Payment Settlement Entity (PSE) shown on the bottom left of the form.
- Keep a copy of the corrected Form 1099-K with their records, along with any correspondence they have with the issuer or PSE.
- Don't contact the IRS. They can't correct a Form 1099-K.

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If Taxpayer Gets a Form 1099-K in Error

- A taxpayer may get a Form 1099-K in error when the form:
 - Reports payments that were gifts or reimbursements from family or friends
 - Doesn't belong to the taxpayer or is a duplicate
- If this happens, the taxpayer should:
 - Contact the issuer immediately – see FILER on the top left corner of Form 1099-K
 - Keep a copy of the original form and all correspondence with the issuer for their records

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If Taxpayer Can't Get a Corrected Form 1099-K

- Report the amount on Schedule 1 (Form 1040), Additional Income and Adjustments to Income.
- Example 1: Taxpayer receives Form 1099-K for \$650 their roommate sent them for their share of rent.

On Schedule 1 (Form 1040):

- Enter the amount reported in error, \$650, on the appropriate line at the top of Schedule 1
- Do Not enter information on the 1099-K page in TaxSlayer.

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If Taxpayer Can't Get a Corrected Form 1099-K

- **Example 1:** Taxpayer receives Form 1099-K for \$650 their roommate sent them for their share of rent.

The screenshot shows the top portion of Form 1040 Schedule 1. The title is 'SCHEDULE 1 (Form 1040) Additional Income and Adjustments to Income'. It includes the OMB No. 1545-0047 and the year '2024'. The taxpayer's name and social security number are partially visible. A blue box highlights the correction amount of '\$650' in the 'For 2024, enter the amount reported to you on Form(s) 1099-K that was included in error or for personal items sold at a loss' field. Below this, 'Part I Additional Income' is visible with line 1 for 'Taxable refunds, credits, or offsets of state and local income taxes'.

Sale of Personal Items

- A taxpayer may get a Form 1099-K if they received payments for a personal item sold through a payment app or online marketplace.
- A personal item is something owned for personal use such as a car, refrigerator, furniture, stereo, jewelry or silverware, etc.
- How these payments are reported on the tax return depends on whether the item was sold at a gain or a loss.
- If the taxpayer sold a mix of personal items at a gain and a loss, they should be reported separately.
- Include all fees (e.g., selling fees, payment processing fees, etc.) associated with the sale of personal items in the basis when computing gain or loss on the sale.

Personal Item Sold at A Gain

- A gain on the sale of a personal item is taxable.
- If a taxpayer received a Form 1099-K for a personal item sold at a gain, it should be reported on both:
 - Form 8949, Sales and other Dispositions of Capital Assets, and
 - Schedule D (Form 1040), Capital Gains and Losses

Personal Items Sold at a Gain are OUT OF SCOPE

Personal Item Sold at A Loss

- A loss on the sale of a personal item is not deductible.
- If a taxpayer received a Form 1099-K for the sale of a personal item that resulted in a loss,
 - Report the amount on the appropriate line at the top of Schedule 1 (Form 1040, Additional Income and Adjustments to Income)
- Example 2: Taxpayer receives a Form 1099-K for selling their refrigerator online for \$700, which is less than the \$1,000 they paid for it, resulting in a \$300 loss on the sale. Report \$700 on the line at the top of Schedule 1.

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Personal Item Sold at A Loss

- Example 2: Taxpayer receives a Form 1099-K for selling their refrigerator online for \$700, which is less than the \$1,000 they paid for it, resulting in a \$300 loss on the sale.

SCHEDULE 1 (Form 1040)		Additional Income and Adjustments to Income		OMB No. 1545-0074
Department of the Treasury Internal Revenue Service		Attach to Form 1040, 1040-SR, or 1040-NR. Go to www.irs.gov/Form1040 for instructions and the latest information.		2024 Attachment Sequence No. 01
Name(s) shown on Form 1040, 1040-SR, or 1040-NR			Your social security number	
For 2024, enter the amount reported to you on Form(s) 1099-K that was included in error or for personal items sold at a loss.				\$700
Note: The remaining amounts reported to you on Form(s) 1099-K should be reported elsewhere on your return depending on the nature of the transaction. See www.irs.gov/1099k .				
Part 1 Additional Income				
1 Taxable refunds, credits, or offsets of state and local income taxes				1
2a				2a

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Intake/Interview and Scope Limitation

A thorough interview with the taxpayer is needed to determine if there is taxable income which must be reported.

Form 1099-K, Payment Card and Third Party Network Transactions

In scope for:

- Taxable income received for self-employment income (such as shared economy driving)
 - Requires Advanced certification
- Form 1099-K received for rental income is in scope for Military certification only

Not in scope for:

- Forms 1099-K received for any other type of taxable income

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Intake/Interview and Scope Limitation

For self-employment income:

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

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Michigan Tax Law Updates

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Tax Rate

- For **2024** – Michigan income **tax rate is 4.25%**
- There was an income tax rate reduction for tax year 2023 to 4.05%, but it was only for that year.
- Per Michigan tax law, a tax rate reduction is calculated if certain economic conditions are met. This was not applicable for tax year 2024.
- On January 1, 2024, the tax rate returned to 4.25%

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2024 Exemption Amounts

	2024	2023
Personal Exemption	\$5,600	\$5,400
Special Exemptions (Deaf, blind, hemiplegic, paraplegic, quadraplegic, or totally and permanently disabled)	\$3,300	\$3,100
Qualified Disabled Veteran	\$500	\$400
Stillbirth Exemption	\$5,600	\$5,400

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Totally and Permanently Disabled

The exemption for totally and permanently disabled cannot be claimed for a taxpayer, spouse, or dependent if the individual is age 66 by the designated date for the filing year.

Tax Year	Date
2024	April 30, 2024 (Exemption may not be claimed if date of birth is ON or BEFORE April 30, 1958.)
2023	June 30, 2023 (Exemption may not be claimed if date of birth is ON or BEFORE June 30, 1957.)
2022	August 31, 2022 (Exemption may not be claimed if date of birth is ON or BEFORE August 31, 1956.)
2021	October 31, 2021 (Exemption may not be claimed if date of birth is ON or BEFORE October 31, 1955.)
2020 and Prior	December 31 of the tax year

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Definition of Totally and Permanently Disabled

- A person is totally and permanently disabled if both 1 and 2 below apply:
 1. They can't engage in any substantial gainful activity because of a physical or mental condition.
 2. A qualified physician determines that the condition has lasted or can be expected to last continuously for at least a year or can be expected to result in death.
- Support for this exemption is the receipt of any of the following types of income:
 - Social Security Disability benefits (SSDI)
 - Supplemental Security Income (SSI) disability benefits
 - Veterans' Administration (VA) disability retirement payments
- A taxpayer who does not receive any of the above income may be required to furnish a physician's statement to certify total and permanent disability.

REMINDER: Do not claim totally and permanently disabled if individual is age 66 or older by the designated date for the tax year.

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Homestead Property Tax Credit

	2024	2023
Maximum taxable value	\$160,700	\$154,000
Total household resources (THR) limit	\$69,700	\$67,300
Phase-out begins when THR exceeds	\$60,700	\$58,300
Credit limit	\$1,800	\$1,700

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Homestead Property Tax Credit Adjacent and Contiguous Property

- A homestead includes property adjacent and contiguous to the home of the owner **only when**:
 - That property is unoccupied and
 - *Not* classified a commercial, industrial, residential, or timber-cut over.
- Only eligible homeowners with adjacent vacant property classified as agricultural may claim any taxes levied.

IMPORTANT for our clients:

- Property taxes levied on adjacent vacant lots classified as residential *cannot be claimed*.

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2024 Home Heating Credit

Standard Allowance

Exemptions	Standard Allowance	Income Ceiling
0 or 1	\$581	\$16,586
2	\$788	\$22,500
3	\$995	\$28,414
4	\$1,202	\$34,328
5	\$1,409	\$40,243
6	\$1,616	\$46,157
>6	+ \$208 for each exemption over 6	+ \$5,943 for each exemption over 6

Alternate Credit Allowance

Exemptions	Income Ceiling
0 or 1	\$18,111
2	\$24,371
3	\$30,636
4	\$32,782

Home Heating Credit

Maximum Heating Costs = TBD

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City of Detroit

AccountingAidSociety 58

City of Detroit

- No changes to City of Detroit tax return

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Community Financial Resources (CFR) Focus Card

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Community Financial Resources (CFR) Focus Card

A consumer friendly prepaid debit card, builds financial stability, provides client banking tools and promotes savings. It's faster, safer and more convenient for our clients that do not have bank accounts.

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Benefits and Feature of Focus Cards

- The Focus Card functions like any other bank or Visa ATM or debit card without overdraft penalty fees.
- It can be used for direct deposits, bill payments, and purchases wherever Visa is accepted.
- The card includes a savings account feature with automatic transfers and no inactivity fee if the balance is kept at \$0.

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CFR Goals and Function

The CFR card operates similarly to a traditional bank card but eliminates draft fees, making it cost-effective for users. Here's how it works:

1. **Direct Deposit:** You can have your payroll, tax refunds, and benefits directly deposited onto the card, ensuring quick access to your funds.
2. **Purchasing and Bill Payment:** Use the card for everyday purchases and to pay bills, just like a standard debit or credit card.
3. **Money Transfer:** Easily transfer money to friends, family, or other accounts as needed.
4. **Cash Access:** Withdraw cash from ATMs when you need it.
5. **Savings Account with Auto Saver:** The card includes a savings feature that allows you to set up automatic transfers to help you save over time.

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Establish Right Workflow

To establish right workflow:

- **Introduction:** Present the Focus Card to clients, highlighting its benefits and features.
- **Enrollment:** Assist clients with the Focus Card enrollment process, ensuring they complete all necessary forms accurately.
- **Direct Deposit Setup:** Input the direct deposit information into the tax software during the enrollment.
- **Verification:** Verify the direct deposit information to ensure it is correct and ready for processing.
- **E-file Tax Return:** Once everything is verified, e-file the client's tax return, ensuring the Focus Card is set as the direct deposit method.
- **Card Delivery:** Inform clients that their Focus Card will arrive within 10-14 business days after the successful e-filing.

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Duplicate Enrollments

Duplicate Enrollments

1. **Flagging Duplicates:** The system should automatically flag any duplicate enrollments for clients who have previously signed up.
2. **Client Confirmation:** Reach out to the client to confirm whether they still have access to their original Focus Card.
 - **If Yes:** Provide them with the direct deposit information for the existing card.
 - **If No:** Proceed with a new enrollment, ensuring that you follow proper procedures to cancel the old card.

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Security Checks

Security Checks

- **Identity Verification:** Especially if they mention not having access to their original card.
- **Secure Communication:** Secure methods to communicate direct deposit details.
- **Documentation:** Maintain clear records of all communications and actions taken regarding duplicate enrollments and security checks for accountability.
- **Follow-Up:** After resolving the issue, follow up with the client to ensure they have received their card and are satisfied with the process.

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Cancel the Old Card and Enroll in a New One

Steps to Cancel the Old Card and Enroll in a New One

- **Inform the Client:** OldFocus Card must be canceled to avoid issues with their tax refund.
- **Report Lost Card:** Have the client contact US Bank directly to report the old card as lost or stolen, allowing them to cancel it.
- **Enroll in a New Card:** Once the old card is canceled, proceed with enrolling the client in a new Focus Card through the CFR enrollment portal.
- **Collect Information:** Gather all required information again (name, address, SSN/ITIN, etc.) and verify that it matches the client's tax filing details.
- **Complete Enrollment:** Finalize the new enrollment and provide the client with the direct deposit details (routing and account numbers) for the new Focus Card.
- **Activation:** Advise the client to activate and start using the new Focus Card immediately to ensure timely receipt of their tax refund.

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Accounting Aid Society's Resources Page

- **CFR Cards- Enrollment step by step**
https://www.accountingaidresources.org/files/ugd/438777_7dcae0ceefd444acb89cc32b952d99a3.pdf
- **How to Load Money on Your Focus Card flyer**
https://www.accountingaidresources.org/files/ugd/438777_a72dd03a51fa43139d46335201434a36.pdf
- **Client Orientation Flyer**
https://www.accountingaidresources.org/files/ugd/438777_1bc6b12783be4772a6ddca159f69d03a.pdf

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Form 13614-C – Intake/Interview & Quality Review Sheet

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Revised Form 13614-C Intake/Interview & Quality Review Sheet

- The revised form for filing season 2025 has increased to six pages.
- It will be printed from the IRS in a three-panel, tri-fold format.
 - Page 1 covers taxpayer, spouse and household information.
 - Page 2 covers income.
 - Page 3 covers expenses and tax related events.
 - Page 4 has statistical questions.
 - Page 5 is for the taxpayer or volunteer to include additional notes or comments.
 - Page 6 contains the Global Carry Forward consent (Form 15080, Consent to Disclose Tax Return Information to VITA/TCE Tax Preparation Sites).
 - Note: The September 30, 2024 draft enclosed with the handouts for this presentation does not include page 6.

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Form 13614-C – Page 1

Form 13614-C (November 2024)		Department of the Treasury - Internal Revenue Service Intake/Interview and Quality Review Sheet		OMB Number 1545-1964	
<p>You will need:</p> <ul style="list-style-type: none"> • Tax information such as Forms W-2, 1099, 1098, 1095. • Social Security cards or ITIN letters for all persons on your tax return. • Picture ID such as valid driver's license for you and your spouse. • Complete pages 1-6 of this form. • You are responsible for the information on your return. Provide complete and accurate information. • If you have questions, ask the IRS-certified volunteer preparer. 					
<p>Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email taxכותה@irs.gov</p>					
2. Your first name (pronouns, optional)		M.I.	Last name	Your date of birth	Your job title
Spouse's first name (pronouns, optional)		M.I.	Last name	Spouse's date of birth	Spouse's job title
Mailing address		Apt #	City	State	ZIP code
Your telephone number		Spouse's telephone number	Email address (optional)		3. Did you live or work in two or more states in 2024?
<input type="checkbox"/> Yes <input type="checkbox"/> No		<input type="checkbox"/> Yes <input type="checkbox"/> Spouse <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> Spouse <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> Spouse <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> Spouse <input type="checkbox"/> No

1. New email address for taxpayers and volunteers to report unethical behavior at a site. (See page 1-10 of Pub 4491 for more information.)
2. Optional for taxpayer and spouse to add pronouns (He/She/They).
 - a. Added to assist in communication between volunteer and taxpayer.
3. New question – Did you live or work in two or more states in 2024?

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Form 13614-C – Page 1

Your telephone number		Spouse's telephone number	Email address (optional)	Did you live or work in two or more states in 2024?	
<input type="checkbox"/> Yes <input type="checkbox"/> No		<input type="checkbox"/> Yes <input type="checkbox"/> Spouse <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> Spouse <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> Spouse <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> Spouse <input type="checkbox"/> No
4. If not a U.S. citizen, or in the U.S. on a VISA, see Tab L of Pub 4012 for information on J, F, M and Q VISAs and to use the flowchart, Resident or Nonresident Alien Decision Tree, to determine if return is within scope and verify you are certified to prepare the return.		5. Legally blind	Totally and permanently disabled	Full-time student	If you have a balance due, how would you like to make your payment?
<input type="checkbox"/> Yes <input type="checkbox"/> Spouse <input type="checkbox"/> No		<input type="checkbox"/> Yes <input type="checkbox"/> Spouse <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> Spouse <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> Spouse <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> Spouse <input type="checkbox"/> No

4. If not a U.S. citizen, or in the U.S. on a VISA, see Tab L of Pub 4012 for information on J, F, M and Q VISAs and to use the flowchart, Resident or Nonresident Alien Decision Tree, to determine if return is within scope and verify you are certified to prepare the return.
5. Full-time student, Legally Blind, and Totally and Permanently Disabled – See Tab R in Pub 4012 for definition. Also see Pub 17 for full-time student and Pub 524, Credit for the Elderly or the Disabled, for totally and permanently disabled.

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Form 13614-C – Page 2

Income: Answer the following questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

3	TAXPAYER	3	VOLUNTEER
<input type="checkbox"/>	Received money from any of the following in 2024:	<input type="checkbox"/>	(To be completed by certified volunteer) Income to be included
<input type="checkbox"/>	Wages as a part-time or full-time employee	<input type="checkbox"/>	(B) W-2
<input type="checkbox"/>	Tips	<input type="checkbox"/>	(B/A) Tips (basic when reported on W2)
<input type="checkbox"/>	Retirement account, pension or annuity proceeds	<input type="checkbox"/>	(B/A) 1099-R (Basic when taxable amount is reported)
<input type="checkbox"/>	Disability benefits (such as payments from insurance and worker's compensation)	<input type="checkbox"/>	(A) Qualified Charitable Distribution From 1099-R
<input type="checkbox"/>	Social Security or Railroad Retirement Benefits	<input type="checkbox"/>	(B) Disability benefits on 1099-R or W-2
<input type="checkbox"/>	Unemployment benefits	<input type="checkbox"/>	(B) SSA-1099, RRB-1099
<input type="checkbox"/>	Refund of state or local income tax	<input type="checkbox"/>	(B) 1099-G
<input type="checkbox"/>	Interest or dividends (banking, investment, bonds, etc.)	<input type="checkbox"/>	(B) Refund
<input type="checkbox"/>	Sale of stocks, bonds or other assets	<input type="checkbox"/>	(B) Remitted last year <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	Did you report a loss on last year's return? <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/>	(B) Interest or dividends (banking, investment, bonds, etc.)
<input type="checkbox"/>	Alimony	<input type="checkbox"/>	(B) 1099-INT
<input type="checkbox"/>	Other income (such as Pub 4012 for guidance on other income, i.e. hedge or service death)	<input type="checkbox"/>	(A) 1099-R (include brokerage statement)

Each income item must be discussed with the taxpayer.

- The white section is for the taxpayer to complete.
- The gray section is for the volunteer certified in tax law to complete.
- The certification level needed for each item is indicated in both sections.

Form 13614-C – Page 2

Income: Answer the following questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

<input type="checkbox"/>	(B) Social Security or Railroad Retirement Benefits	<input type="checkbox"/>	(B) SSA-1099, RRB-1099	#	
<input type="checkbox"/>	(B) Unemployment benefits	<input type="checkbox"/>	(B) 1099-G	#	
<input type="checkbox"/>	(B) Refund of state or local income tax	<input type="checkbox"/>	(B) Refund	\$	
<input type="checkbox"/>	(B) Interest or dividends (banking, investment, bonds, etc.)	<input type="checkbox"/>	(B) Remitted last year	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/>	(A) Sale of stocks, bonds or other assets	<input type="checkbox"/>	(B) 1099-INT	#	
<input type="checkbox"/>	Did you report a loss on last year's return? <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/>	(A) 1099-R (include brokerage statement)	#	
<input type="checkbox"/>	Alimony	<input type="checkbox"/>	(B) Alimony	\$	
	Excluded from income	<input type="checkbox"/> Yes <input type="checkbox"/> No			

- If a box is checked on the left side, the volunteer must verify the income by checking the form received.
- Indicate the number of forms received or a dollar amount, as indicated.
- For each item listed, a checkbox in the gray section must be checked or a notation made indicating that the taxpayer did not receive this type of income by writing "No" or "N/A". Any notes written by the volunteer should always be done in the gray section or on page 5.

Form 13614-C – Page 2

Income: Answer the following questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

<input type="checkbox"/>	(B) Social Security or Railroad Retirement Benefits	<input type="checkbox"/>	(B) SSA-1099, RRB-1099	#	
<input type="checkbox"/>	(B) Unemployment benefits	<input type="checkbox"/>	(B) 1099-G	#	
<input type="checkbox"/>	(B) Refund of state or local income tax	<input type="checkbox"/>	(B) Refund	\$	
<input type="checkbox"/>	(B) Interest or dividends (banking, investment, bonds, etc.)	<input type="checkbox"/>	(B) Remitted last year	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/>	(A) Sale of stocks, bonds or other assets	<input type="checkbox"/>	(B) 1099-INT	#	
<input type="checkbox"/>	Did you report a loss on last year's return? <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/>	(A) 1099-R (include brokerage statement)	#	
<input type="checkbox"/>	Alimony	<input type="checkbox"/>	(B) Alimony	\$	
	Excluded from income	<input type="checkbox"/> Yes <input type="checkbox"/> No			

- Example: If taxpayer checked they had a refund of state or local income tax, the volunteer would verify that, and if correct, they would check the Refund box in the gray section and would indicate Yes or No to itemizing last year. If the taxpayer incorrectly checked the box about receiving a refund, the volunteer should put a line through the item on the left and write a note in the gray section, i.e., taxpayer did not file last year or taxpayer owed on prior year return.
- Alimony – If taxpayer checked alimony and the volunteer verified that alimony was received, they would check the alimony box in the gray section, write in the dollar amount, and indicate if it should be excluded from income. See Tab E in Pub 4012.

Form 13614-C – Page 2

9 (A) Income from renting out your house or a room in your house if you use the dwelling as a personal residence and rent it for fewer than 15 days Yes No

b (B) Rental income (Advanced when the dwelling is a personal residence and rented for fewer than 15 days) Rental expense \$ _____

10 (C) Income from renting personal property such as a vehicle (D) W-2s or other gambling winnings (not losses below if taxpayer can remove deductions) # _____

11 (A) Payments for contract or self-employment work (A) Schedule C # _____

Did you report a loss on last year's return Yes No 1099-MISC # _____

Other income reported elsewhere \$ _____

Schedule C expenses \$ _____

Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart) # _____

9. Additional questions regarding rental income on the revised Form 13614-C.

- Rental of personal residence for less than 15 days for the year is not considered a rental activity and is not taxable income (Advanced) unless taxpayer is in the rental business or cleaning, linen, food or similar services were provided during the rental period (out of scope).
- Renting personal property, such as equipment or vehicles, is out of scope for the VITA/TCE Programs.

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Form 13614-C – Page 2

10 (A) Payments for contract or self-employment work (A) Schedule C # _____

Did you report a loss on last year's return Yes No 1099-MISC # _____

1099-NEC # _____

1099-K # _____

Other income reported elsewhere \$ _____

Schedule C expenses \$ _____

Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart) # _____

10. Conduct an extensive interview to ensure taxpayers who are self-employed are reporting all income including cash payments for work performed.

The interview should also include a discussion about expenses and the total dollar amount of expenses should be written in in the gray section.

Always refer to Tab D in Pub 4012 to verify the return is in scope.

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Income. Answer the following questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Received money from any of the following in 2024:

(a) Wages as a part-time or full-time employee (B) W-2s # 1 Received by spouse.

(b) Tips (B) Tips (discuss when reported on W-2) # _____

(c) Retirement account, pension or annuity proceeds (B) 1099-R (Basic when taxable amount is reported) # _____ No

(d) Disability benefits (such as payments from insurance and workers' compensation) (A) Qualified Charitable Distribution from 1099-R # _____ No

(e) Social Security or Railroad Retirement benefits (B) Disability benefits on 1099 or W-2 # _____ TP & SP each rec'd.

(f) Unemployment benefits (B) SSA-1099, RRB-1099 # 2 SSA-1099

(g) Interest or dividends (B) 1099-DIV # _____ No

(h) Federal or state or local income tax (B) 1099-G # _____ No

(i) Refund of state or local income tax (B) 1099-INT # _____ No

(j) Interest or dividends on U.S. Savings Bonds (B) 1099-INT # _____ No

(k) Sale of stocks, bonds or other securities (A) 1099-B (include brokerage statement) # _____ No

(l) Alimony (B) Alimony # _____ No

(m) Income from renting out your house or a room in your house if you use the dwelling as a personal residence and rent it for fewer than 15 days (A) Rental income (Advanced when the dwelling is a personal residence and rented for fewer than 15 days) # _____

(n) Income from renting personal property such as a vehicle Rental expense \$ _____

(o) W-2s or other gambling winnings (not losses below if taxpayer can remove deductions) # _____ No, taxpayer brought in 2023 W-2G

(p) Payments for contract or self-employment work (A) Schedule C # _____ 2G

Did you report a loss on last year's return Yes No 1099-MISC # _____ No

1099-NEC # _____ No

1099-K # _____ No

Other income reported elsewhere \$ _____

Schedule C expenses \$ _____

Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart) # _____ No

Example of a Completed Income Section

- MFJ Return
- Taxpayers had one W-2, received by the spouse.
- Each one received Social Security benefits
- The taxpayers marked they received gambling winnings, but review of documents determined they brought in a W-2G for the prior year.

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Expenses and Tax Related Events: Answer the questions on the left side of this page. Check only the boxes that apply to you and/or your situation.

First any of the following expenses in 2024? (To be completed by certified volunteer) Standard or Retailed Deductions

(A) Mortgage interest (A) 1099 # _____

(A) Taxes, state, local, not state, sales, etc. (B) Standard deduction (A) Retailed deduction

(A) Medical, dental, prescription expenses (B) Student loan interest (B) 1099-C

(A) Charitable contributions (B) Cost and improvement cost (B) 1099-C

First any of these expenses in 2024? (To be completed by certified volunteer) Expenses to report

(B) Student loan interest (B) 1099-C

(B) Cost and improvement cost (B) 1099-C

(B) Contributions to retirement account (B) 1099-R (IRA/401k/403(b) or other)

(B) School supplies by a teacher, teacher's aide or other educator (B) Charitable expenses deduction \$ _____

(B) Interest payments on a vehicle, other support (B) Energy expenses and equipment \$ _____

Did any of the following support during 2024? (To be completed by certified volunteer) Information to report

(B) You or someone in your family took educational classes (technical school, college, job training, etc.) (B) Taxable scholarship income (B) 1099-T (Employer statement from school, trustee, etc.)

(A) Sold a home (A) 1099-S

(A) Home health savings account (HSA) HSA contributions HSA distributions

(A) Purchased health insurance (A) 1099-CA

(A) Purchased and installed energy efficient home improvements (windows, doors, insulation, etc.) (A) Energy efficient home improvement credit

(A) Home credit card, mortgage, or other debt cancelled/forgiven by a lender (A) 1099-C

(A) Have a loss related to a declared Federal disaster area (A) 1099-A

(B) Have a tax credit disallowed (example: earned income credit) (B) EIC, CTC, ACTC or RHC disallowed in a previous year (did not credit, or amount opportunity credit)

(B) Receive any letter or talk from the IRS (B) Eligible for Low Income Taxpayer Clinic referral

(B) Have received tax payments or apply your year's refund to 2024 taxes Estimated tax payments

(B) Have received tax payments or apply your year's refund to 2024 taxes Let your refund apply to this year

(B) Have received tax payments or apply your year's refund to 2024 taxes Let your refund apply to this year

(B) Have received tax payments or apply your year's refund to 2024 taxes Let your refund apply to this year

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- Mark if taxpayer will take the standard deduction or itemize deductions.
- Tax law determinations have to be made in order to check certain boxes in the gray section.

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Optional Information

The following information is for statistical purposes only. Your responses to these questions are not a part of your tax return and are not transmitted to the IRS with your tax return. This area is required to answer these questions.

1. Would you say you can carry on a conversation in English? Very well Well Not well Not at all Prefer not to answer

2. Would you say you can read and understand in English? Very well Well Not well Not at all Prefer not to answer

3. Do you or any member of your household have a disability? Yes No Prefer not to answer

4. Are you or your spouse a member of the U.S. Armed Forces? Yes No Prefer not to answer

5. What is your race and ethnicity (check all that apply)? White (or Hispanic or Latino) Black or African American Asian Native Hawaiian or Other Pacific Islander Other

6. American Indian or Alaska Native (for example, Navajo, Nohon, Blackfoot, Teton of the Blackfoot Indian Reservation of Montana, Nohon Village of Bempe Nohon Traditional Government, Nohon Eastern Community, Akha, Mook, etc.) American Indian or Alaska Native

7. Asian (for example, Chinese, Asian Indian, Filipino, Vietnamese, Korean, Japanese, etc.) Asian

8. Black or African American (for example, African American, Black, etc.) Black or African American

9. Hispanic or Latino (for example, Mexican, Puerto Rican, Salvadoran, Cuban, Dominican, Guatemalan, etc.) Hispanic or Latino

10. Middle Eastern or North African (for example, Iranian, Turkish, Egyptian, Greek, Iraqi, Israeli, etc.) Middle Eastern or North African

11. Native Hawaiian or Other Pacific Islander (for example, Nohon Hawaiian, Samoan, Chamorro, Tongan, Fijian, etc.) Native Hawaiian or Other Pacific Islander

12. White (for example, English, Scottish, Irish, German, etc.) White

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- Although the IRS indicates the statistical questions are optional, Accounting Aid needs the questions answered for funding purposes.
- Assure the client that the information does not go on the tax return and the IRS does not receive this information.

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Additional Notes/Comments

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DRAFT AS OF
September 30, 2024

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- Section for taxpayer or volunteer to include notes or comments.
- If volunteer makes a notation, they should include their initials so it's known the note was made by the volunteer.

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Sites use this form to initiate Global Carry Forward of taxpayer data. With taxpayer's consent their tax return information is made available to any VITA/TCE site the following filing season. The taxpayer has the option to decline this consent. Refer to your site's procedures on how this form should be completed by the taxpayer.

Department of the Treasury - Internal Revenue Service

Form 15080
(October 2019)

Consent to Disclose Tax Return Information to VITA/TCE Tax Preparation Sites

Consent: I, the taxpayer, have read the above information. I have hereby consented to the disclosure of tax return information described in the Global Carry Forward terms above and allow the tax return preparer to enter a PIN in the tax preparation software on my behalf to verify that I've consented to the terms of this disclosure.

<small>Primary taxpayer printed name and signature</small>	<small>Date</small>
<small>Secondary taxpayer printed name and signature</small>	<small>Date</small>

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From IRS Pub 5101, VITA/TCE Intake/Interview & Quality Review Training 85

- If taxpayer signs the form, the volunteer can enter the PIN in the software.
- If the taxpayer does not sign it, but consents during tax preparation, the taxpayer must enter the PIN.

Form 13614-C and Prior Year Tax Returns

- For a prior year tax return, complete one current year Form 13614-C.
- During the interview and quality review process, the preparer and quality reviewer must refer to the applicable prior year Form 13614-C for the return being completed to ensure:
 - The return is within scope for VITA, and
 - That credits and deductions are not overlooked.
- Prior year Forms 13614-C available at IRS.gov on the Site Coordinator Corner page at <https://www.irs.gov/individuals/site-coordinator-corner>

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Form 13614-C – Final Thoughts

- **Important:** The Intake/Interview process may be considered incomplete if questions applicable to the taxpayer's situation are left unanswered on Pages 1 through 3 and/or the applicable "To be completed by certified volunteer" shaded areas are not completed.
- Be sure to conduct a thorough intake and interview before starting the tax return in TaxSlayer.
- Review all unchecked boxes, especially on pages 2 and 3. Need to validate that these were discussed with the taxpayer to ensure all income is reported and that all applicable credits and deductions are taken.

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Form 13614-C – Final Thoughts (cont.)

- Making notes and writing in “No” or “N/A” lets the quality reviewer know that the items were discussed.
- As part of the quality review, the quality reviewer should review the intake sheet and ask some questions of the taxpayer, such as confirming the answers to the IP PIN questions or verifying certain income, expense or tax related events.
- The taxpayer must participate in the quality review process.

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First Time Homebuyers Credit in 2008

- Although 2024 is the last year to make a repayment for those who received the First Time Homebuyers Credit in 2008, the question, “Receive the First Time Homebuyers Credit in 2008?”, listed on previous versions of Form 13614-C has been removed.
- If you have encountered taxpayers in previous years at your tax site who have taken the credit, you may want to remember to ask about it for one last time this year.

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References

- Pub 4012, VITA/TCE Volunteer Resource Guide
- Pub 5101, VITA/TCE Intake/Interview and Quality Review Training
- Pub 5838, VITA/TCE Intake/Interview and Quality Review Handbook
- There will be a link to the IRS’ Intake/Interview & Quality Review Training posted soon. We will share it when available.

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Questions

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END

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