UNITED WE THRIVE

VITA Volunteer Training Part A

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Welcome

If possible, use **two devices** – one to watch the presentation on Zoom (a tablet or phone) and another to connect to the internet (a laptop or desktop).

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Zoom Etiquette

- Please set your audio to **Mute**.
- Use the **Chat** feature to ask questions; trainers will be monitoring the chat.
- Please change your Zoom name to the name you used to register for this class.
- If you lose your Zoom connection, just log back in.

Team Introductions

- My name is Keith Gehring
  - Site Coordinator: Fairfield (Butler County)
  - 15+ years experience
- Helping monitor the Chat line is…..
- Supporting all of us is the United Way of Greater Cincinnati. Your contacts at UWGC are Matt Long and Adrienne Brandicourt
  - Here to deliver a few words

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Polling #1

- We have instances where we are polling you
  - These are anonymous so don’t be afraid of answering
- The first one is about you…
  - …. And here it is!

Continuing along the Volunteer Pathway

Information Session ✓

Watch the **Tax Tech Video**: 1. Create your accounts and 2. take your VSOC and Intake/Quality Review tests ✓

Today's Agenda (Session A):
Intro to Basic Taxation for new and relatively new preparers
- Anatomy of a tax return
- What happens at a tax site
- Display and discuss some common tax documents
- See look and feel of TaxSlayer
- Closing comments and instructions

Volunteer Training Session B: **Tax Concepts – Federal and State** for all volunteer preparers (Dec 9, Jan 13 & 17)

Tax Preparer Certification:
- **Take Tests in Link&Learn**
- Advanced or Basic
- Complete practice returns in TaxSlayer

Volunteer at a Tax Site
- In-person
- Virtual
- Hybrid
- 30+ sites across the Greater Cincinnati region
- Variety of volunteer roles
- Join the fight for economic well-being for all our community members!
- Looking for a site? Contact us at freetax@uwgc.org

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A. Anatomy of a Tax Return

Certification Testing

You may have already taken the following:

- Volunteer Standards of Conduct
- Intake and Quality Review

The scenarios and questions in the 6744 are <u>identical</u> to the online test.

- Research and get confidence in your answers.
- Write them in the 6744

Log onto the certification site and enter your answers

- Need to get 80% to pass
- You get two chances to pass

Tax Returns

What are they?

Purpose of a Tax Return

To reconcile between what one has already paid, if any, to federal and/or state government and what the taxpayer should have paid, if any.

- If the taxpayer paid too much, then the taxpayer will receive a refund.
- If the taxpayer paid too little, then the taxpayer will be required to pay additional money when the tax return is filed.

Types of Income

Income Type	Definition
Cash payments	Babysitting, grass cutting, for example
Employment	Taxpayer is paid by an employer
Interest	Generally, from a checking or saving account
Dividends	Generally, from company stocks and mutual funds
Pension	Retirement income from a company
Social Security	Retirement from the government
Business income	Profits from running a business
Capital Gains	Profits from selling stock, home, land, etc
Farm income	Profits from any agriculture work
Royalties	From sales of authored books, for example
Rental	Income from renting an apartment, for example
Unemployment	Government assistance when taxpayer lost a job

Governments seek to tax income.

A taxpayer may have one or all of these.

Total Income

Income from all Types of Income is totaled. This is called **Total [Gross] Income**.

Attach Sch. B if required.

Standard Deduction for—
- Single or Married filing separately, $12,400

1	Wages, salaries, tips, etc. Attach Form(s) W-2				1	13500
2a	Tax-exempt interest	2a		b Taxable interest	2b	20
3a	Qualified dividends	3a		b Ordinary dividends	3b	200
4a	IRA distributions	4a		b Taxable amount	4b	
5a	Pensions and annuities	5a		b Taxable amount	5b	35000
6a	Social security benefits	6a	11000	b Taxable amount	6b	9500
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐				7	
8	Other income from Schedule 1, line 9				8	
9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income** ▶				9	58220

In this snapshot of a tax return, the **Total Income** is $58,220 (line 9).

Does this taxpayer pay tax on the **Total Income**?

Adjustments to Income

Tax is not paid on **Total [Gross] Income**.

Total Income can be reduced by **Adjustments**. (Not every taxpayer will have **Adjustments**).

Examples of **Adjustments**:

- Student Loan Interest
- IRA Contributions

Part II	**Adjustments to Income**		
10	Educator expenses	10	200
11	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	11	
12	Health savings account deduction. Attach Form 8889	12	
13	Moving expenses for members of the Armed Forces. Attach Form 3903	13	
14	Deductible part of self-employment tax. Attach Schedule SE	14	
15	Self-employed SEP, SIMPLE, and qualified plans	15	
16	Self-employed health insurance deduction	16	
17	Penalty on early withdrawal of savings	17	
18a	Alimony paid	18a	
b	Recipient's SSN ▶		
c	Date of original divorce or separation agreement (see instructions) ▶		
19	IRA deduction	19	1000
20	Student loan interest deduction	20	535
21	Tuition and fees deduction. Attach Form 8917	21	
22	Add lines 10 through 21. These are your **adjustments to income.** Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10a	22	1735

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 71479F **Schedule 1 (Form 1040) 2020**

In these snapshots of a tax return, the **Adjustments** amount to $1,735 (line 10a).

Adjustments are subtracted from **Total Income**. This new value is called **Adjusted Gross Income** (**AGI**).

Does this taxpayer pay tax on the **AGI**?

9	Add lines 1, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your **total income** ▶			9	58220
10	Adjustments to income:				
a	From Schedule 1, line 22	10a	1735		
b	Charitable contributions if you take the standard deduction. See instructions	10b			
c	Add lines 10a and 10b. These are your **total adjustments to income** ▶			10c	1735
11	Subtract line 10c from line 9. This is your **adjusted gross income** ▶			11	56485

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Deductions

Tax is not paid on **AGI** either.

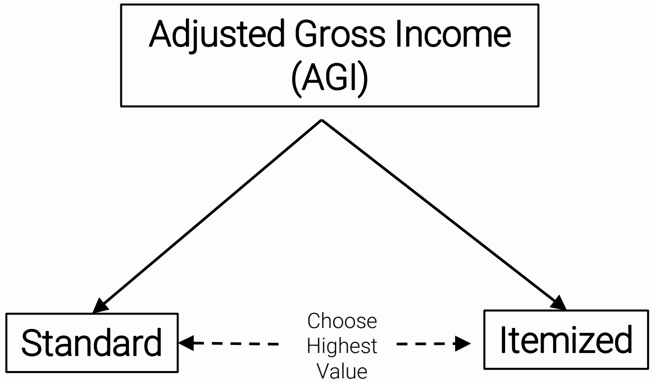
The **AGI** can be further reduced by **Deductions**.

There are two types of **Deductions**:

- **Standard**
- **Itemized**

Only one of these can be applied to a tax return

- The one with the <u>higher</u> value



(Medical Expenses,
State & Local Taxes,
Charity,
Mort Interest, etc)

Deductions

Deductions are subtracted from the **Adjusted Gross Income (AGI)** to result in the **Taxable Income.**

household, $18,650	11	Subtract line 10c from line 9. This is your **adjusted gross income** . . . . ▶	11	56485
• If you checked	12	**Standard deduction or itemized deductions** (from Schedule A)	12	12400
any box under *Standard*	13	Qualified business income deduction. Attach Form 8995 or Form 8995-A	13	
Deduction,	14	Add lines 12 and 13	14	
see instructions.	15	**Taxable income.** Subtract line 14 from line 11. If zero or less, enter -0-	15	44085

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2020)

In this snapshot, a **Standard Deduction** was used.

The **Standard Deduction** was subtracted from the **AGI** resulting in **Taxable Income**.

Does the taxpayer pay tax on **Taxable Income**?..... Yes!

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Income Summary

Tax filers are not taxed on all income (Total [Gross] Income)

Taxes are only paid on Taxable Income

Total Income ≠ Taxable Income

Total Income – Adjustments = Adjusted Gross Income

Adjusted Gross Income – Deductions = Taxable Income

What is the tax owed?

Tax owed is based on **Filing Status**.

- Different tax tables are used for different filing statuses.
  - A single person with no dependents will pay a higher tax rate than a family with several children.

16	**Tax** (see instructions). Check if any from Form(s): **1** ☐ 8814 **2** ☐ 4972 **3** ☐	16	5870
17	Amount from Schedule 2, line 3	17	
18	Add lines 16 and 17	18	
19	Child tax credit or credit for other dependents	19	
20	Amount from Schedule 3, line 7	20	
21	Add lines 19 and 20	21	
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	
23	Other taxes, including self-employment tax, from Schedule 2, line 10	23	
24	Add lines 22 and 23. This is your **total tax** ▶	24	5870

In this snapshot, the **Total Tax** is $5,870 (line 24).

- You can also see (lines 17-23) other factors may increase or decrease tax owed.
  - For example, children decrease the tax owed (line 19).
  - On the other hand, self-employment increase the tax owed (line 23).

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Who owes what….

In this snapshot, the taxpayer paid $6,870 (line 25a) throughout the year from his/her paycheck, so the Total Payments (line 33) are $6,870.

Credits: reduce the tax owed or can increase the refund due.

- In this snapshot, some possible credits are EIC (line 27), child tax credits (line 28), education credits (line 29)
- These credits would affect the value on line 33.

24		Add lines 22 and 23. This is your **total tax** ▶			24	5870
25		Federal income tax withheld from:				
	a	Form(s) W-2	25a	6870		
	b	Form(s) 1099	25b			
	c	Other forms (see instructions)	25c			
	d	Add lines 25a through 25c			25d	6870
26		2020 estimated tax payments and amount applied from 2019 return			26	
27		Earned income credit (EIC)	27			
28		Additional child tax credit. Attach Schedule 8812	28			
29		American opportunity credit from Form 8863, line 8	29			
30		Recovery rebate credit. See instructions	30			
31		Amount from Schedule 3, line 13	31			
32		Add lines 27 through 31. These are your **total other payments and refundable credits** ▶			32	
33		Add lines 25d, 26, and 32. These are your **total payments** ▶			33	6870

Who owes what….

As you can see from this snapshot, the taxpayer paid $6,870 in Total Payments (line 33) but was only required to pay $5,870 (line 24).

So, in this case, the government <u>owes</u> the taxpayer $1,000 (line 34) and the taxpayer wants it direct deposited to his/her checking account (lines 35a-35d).

But it is possible that the taxpayer did not pay enough throughout the year and would then write a check to the government for the amount in line 37.

	24	Add lines 22 and 23. This is your **total tax**	24	5870
	33	Add lines 25d, 26, and 32. These are your **total payments**	33	6870
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid**	34	1000
	35a	Amount of line 34 you want **refunded to you.** If Form 8888 is attached, check here ☐	35a	1000
Direct deposit? See instructions.	▶ b	Routing number 1 2 5 8 7 9 ▶ c Type: ☑ Checking ☐ Savings		
	▶ d	Account number 7 5 8 3 6 9 5 8		
	36	Amount of line 34 you want **applied to your 2021 estimated tax** ▶ 36		
Amount	37	Subtract line 33 from line 24. This is the **amount you owe now**	37	

To Sum it up.....

Tax filers are not taxed on all their income (**Total [Gross] Income**)

Taxes are only paid on **Taxable Income**

Gross Income ≠ Taxable Income

Gross Income – Adjustments = **Adjusted Gross Income**

Adjusted Gross Income – Deductions = **Taxable Income**

Taxable Income determines **Tax owed**

Non-Refundable Credits can reduce **Tax Owed.** **Other taxes** can increase **Tax Owed.**

Taxes already paid and **Refundable Credits** can reduce **Tax Owed** or Increase client's **Refund**

Polling #2

What is a tax based on….?

B. What Happens at a Tax Site

What Happens at a Tax Site

WHAT MAKES A GOOD TAX VOLUNTEER?

- ☑ Personable and friendly
- ☑ High ethical standards
- ☑ Enjoy solving puzzles. Self-motivated.
- ☑ Willing to ask questions
- ☑ Want to help community
- ☒ No math needed

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Greeting Client

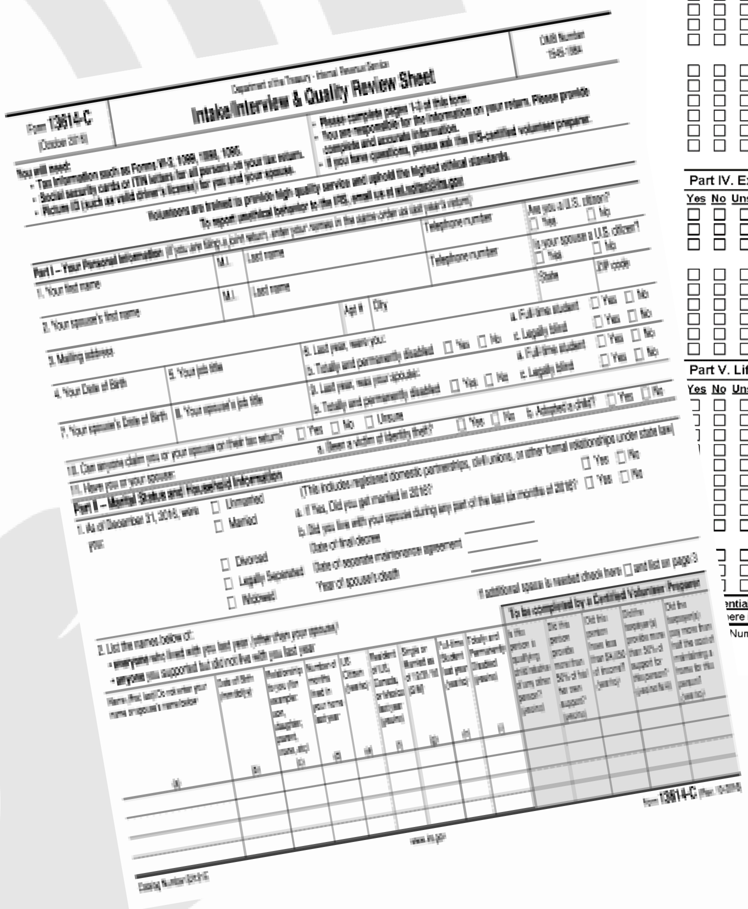
- Sign in, get number
- Explain process
- Check Required Documents
  - Photo ID
  - Social Security Cards
  - Spouse available to sign return?
  - Tax documents
- Intake Form - assist in filling in, don't answer tax questions
- Open and sort tax forms (if time)
- Scope questions?
- Determine Advanced/Basic?
- Managing the line

Up front discovery will save client and prep time, e.g., return is out of scope

Greeter

(or Tax Preparer working as Greeter)

What's on the Intake Form: 13614-C



Section A. Please complete – check Yes, No or Unsure to all questions below. Please ask if you need help.

Part III. Income – In 2011, did you (or your spouse) receive:

Yes No Unsure

- ☐ ☐ ☐ 1. Wages or Salary? (Form W-2)
- ☐ ☐ ☐ 2. Tip Income?
- ☐ ☐ ☐ 3. Scholarships? (Forms W-2, 1098-T)
- ☐ ☐ ☐ 4. Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
- ☐ ☐ ☐ 5. Refund of state/local income taxes? (Form 1099-G)
- ☐ ☐ ☐ 6. Alimony Income?
- ☐ ☐ ☐ 7. Self-Employment payments (such as cash received for services, small business)? (Form 1099-MISC)
- ☐ ☐ ☐ 8. Income (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)? (Forms 1099-S, 1099-B)
- ☐ ☐ ☐ 9. Disability Income (such as payments from insurance or workers compensation)? (Forms 1099-R, W-2)
- ☐ ☐ ☐ 10. Distributions from Pensions, Annuities, and/or IRA? (Form 1099-R)
- ☐ ☐ ☐ 11. Unemployment Compensation? (Form 1099-G)
- ☐ ☐ ☐ 12. Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
- ☐ ☐ ☐ 13. Income (or loss) from Rental Property?
- ☐ ☐ ☐ 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Specify: ____________ (Forms W-2 G, 1099-MISC)

Part IV. Expenses – In 2011 Did you (or your spouse) pay:

Yes No Unsure

- ☐ ☐ ☐ 1. Alimony: If yes, do you have the recipient's SSN? ☐ Yes ☐ No
- ☐ ☐ ☐ 2. Contributions to a retirement account? ☐ IRA ☐ Roth IRA ☐ 401K ☐ Other
- ☐ ☐ ☐ 3. Educational expenses paid for yourself, spouse or dependents, such as tuitions, books, fees, etc.? (Form 1098-T)
- ☐ ☐ ☐ 4. Unreimbursed employee business expenses (such as teacher supplies, uniforms or mileage)?
- ☐ ☐ ☐ 5. Medical expenses (including health insurance premiums)?
- ☐ ☐ ☐ 6. Home mortgage interest? (Form 1098)
- ☐ ☐ ☐ 7. Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
- ☐ ☐ ☐ 8. Charitable contributions?
- ☐ ☐ ☐ 9. Child/dependent care expenses, such as day-care?

Part V. Life Events – In 2011 Did you (or your spouse):

Yes No Unsure

- ☐ ☐ ☐ 1. Have a Health Savings Account? (Forms 5498-SA, 1099-A, W-2 with code W in Box 12)
- ☐ ☐ ☐ 2. Have debt from a mortgage or credit card canceled/forgiven by a commercial lender? (Form 1099-C)
- ☐ ☐ ☐ 3. Buy, sell or have a foreclosure of your home? (Form 1099-A)
- ☐ ☐ ☐ 4. Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year? ________
- ☐ ☐ ☐ 5. Purchase and install energy efficient home items (such as windows, furnace, insulation, etc.)?
- ☐ ☐ ☐ 6. Live in an area that was affected by a natural disaster? If yes, where? ________
- ☐ ☐ ☐ 7. Receive the First Time Homebuyers Credit in 2008?
- ☐ ☐ ☐ 8. Pay any student loan interest? (Form 1098-E)
- ☐ ☐ ☐ 9. Make estimated tax payments or apply last year's refund to your 2011 tax? If so how much? ________
- ☐ ☐ ☐ 10. Attend school as a full time student? (Form 1098-T)
- ☐ ☐ ☐ 11. Adopt a child?
- ☐ ☐ ☐ 12. File a 2010 federal tax return containing a "capital loss carryover" on Form 1040 Schedule D?

...ential Election Campaign Fund: (If you check a box, your tax or refund will not change.)
...ere if you, or your spouse if filing jointly, want $3 to go to this fund ☐ You ☐ Spouse

...Number 52121E Form 13614-C (Rev. 10-2011) 2

Form 13614-C
As you review it, think of what to expect on the 1040

- Family
- Income
- Credits
- Health Care

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What's on the Intake Form: 13614-C

Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You *(or Your Spouse)* Receive
☐	☐	☐	1. (B) Wages or Salary? (Form W-2) **If yes, how many jobs did you have last year?**
☐	☐	☐	2. (A) Tip Income?
☐	☐	☐	3. (B) Scholarships? (Forms W-2, 1098-T)
☐	☐	☐	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
☐	☐	☐	5. (B) Refund of state/local income taxes? (Form 1099-G)
☐	☐	☐	6. (B) Alimony income or separate maintenance payments?
☐	☐	☐	7. (A) Self-Employment income? (Form 1099-MISC, cash)
☐	☐	☐	8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
☐	☐	☐	9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S,1099-B)
☐	☐	☐	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
☐	☐	☐	11. (A) Payments from Pensions, Annuities, and/or IRA? (Form 1099-R)
☐	☐	☐	12. (B) Unemployment Compensation? (Form 1099G)
☐	☐	☐	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
☐	☐	☐	14. (M) Income (or loss) from Rental Property?
☐	☐	☐	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify

Yes	No	Unsure	Part IV – Expenses – Last Year, Did You *(or Your Spouse)* Pay
☐	☐	☐	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? ☐ Yes ☐ No
☐	☐	☐	2. Contributions to a retirement account? IRA (A) 401K (B) Roth IRA (B) Other
☐	☐	☐	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
☐	☐	☐	4. (B) Unreimbursed employee business expenses? (such as uniforms or mileage)
☐	☐	☐	5. (B) Medical expenses? (including health insurance premiums)
☐	☐	☐	6. (B) Home mortgage interest? (Form 1098)
☐	☐	☐	7. (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1098)
☐	☐	☐	8. (B) Charitable contributions?
☐	☐	☐	9. (B) Child or dependent care expenses such as daycare?
☐	☐	☐	10. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
☐	☐	☐	11. (A) Expenses related to self-employment income or any other income you received?
☐	☐	☐	12. (B) Student loan interest? (Form 1098-E)

Yes	No	Unsure	Part V – Life Events – Last Year, Did You *(or Your Spouse)*
☐	☐	☐	1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12
☐	☐	☐	2. (A) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Form
☐	☐	☐	3. (A) Buy, sell or have a foreclosure of your home? (Form 1099-A)
☐	☐	☐	4. (B) Have Earned Income Credit (EIC) or other credits disallowed in a prior year? If yes, for wl
☐	☐	☐	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc
☐	☐	☐	6. (B) Live in an area that was affected by a natural disaster? If yes, where?
☐	☐	☐	7. (A) Receive the First Time Homebuyers Credit in 2008?
☐	☐	☐	8. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how muc
☐	☐	☐	9. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D

Form 13614-C includes Certification level as shown:

- (B) for Basic
- (A) for Advanced
- (M) for Military

Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
☐	☐	☐	1. (B) Wages or Salary? (Form W-2) **If yes, how many jobs did you have last year?**
☐	☐	☐	2. (A) Tip Income?
☐	☐	☐	3. (B) Scholarships? (Forms W-2, 1098-T)
☐	☐	☐	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
☐	☐	☐	5. (B) Refund of state/local income taxes? (Form 1099-G)
☐	☐	☐	6. (B) Alimony income or separate maintenance payments?
☐	☐	☐	7. (A) Self-Employment income? (Forms 1099-MISC, 1099-NEC, 1099-K, cash, digital assets, or other property or services)
☐	☐	☐	8. (A) Cash/check/digital assets, or other property or services for any work performed not reported on Forms W-2 or 1099?
☐	☐	☐	9. (A) Income (or loss) from the sale or exchange of stocks, bonds, digital assets or real estate? (including your home) (Forms 1099-S, 1099-B)

Interview Client

Tax Preparer

- Greet client with a handshake & a smile
- Review intake sheet that was completed by client
  - Make them feel comfortable
  - Ask questions to understand their situation
  - Ask for Social Security cards/Photo IDs
  - Open and sort tax forms (if not done)
  - Ask questions to change all "unsures" or blank answers to yes/no
  - Check that you are certified to complete the form (Adv/Basic)
  - Ask if there are other family members *or income* to add
  - Verify phone numbers/contact info

- Ask: "Did you bring any other paperwork?"

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Interview Client

Tax Preparer

IRS

The Interview Process

Do not begin entering taxpayer information into the software until you have completed a thorough interview with the taxpayer because you may find at any point in this interview process that:

- The tax return is above the required certification level
- The tax return is outside the scope of the VITA/TCE Programs
- The taxpayer does not have all needed information or documentation

Discovering these things before starting a return will save your time, the taxpayer's time, and will avoid much frustration.

Interview Client

Tax Preparer

The Interview Process: Form 13614-C Part II -Marital Status and Household Information

Information in this section will help the preparer make determinations about:

- Filing Status
- Dependency Exemptions
- Various credits and deductions.

2. List the names below of:
- everyone who lived with you last year *(other than your spouse)*
- anyone you supported but did not live with you last year

If additional space is needed check here ☐ and list on page 3

Name *(first, last)* Do not enter your name or spouse's name below (a)	Date of Birth *(mm/dd/yy)* (b)	Relationship to you *(for example: son, daughter, parent, none, etc)* (c)	Number of months lived in your home last year (d)	US Citizen *(yes/no)* (e)	Resident of US, Canada, or Mexico last year *(yes/no)* (f)	Single or Married as of 12/31/17 *(S/M)* (g)	Full-time Student last year *(yes/no)* (h)	Totally and Permanently Disabled *(yes/no)* (i)	To be completed by a Certified Volunteer Preparer: Is this person a qualifying child/relative of any other person? *(yes/no)*	Did this person provide more than 50% of his/ her own support? *(yes/no)*	Did this person have less than $4,050 of income? *(yes/no)*	Did the taxpayer(s) provide more than 50% of support for this person? *(yes/no/N/A)*	Did the taxpayer(s) pay more tha half the cost maintaining a home for thi person? *(yes/no)*

Note: Many taxpayers think they should only list "dependents." Be sure to discuss this section with the taxpayer.

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Interview Client

Tax Preparer

The Interview Process: Conflicting Information

Be alert for conflicting information. Sometimes an entry on one part will raise a question on another part of Form 13614-C.

For example:

- "I see that you and your husband both worked, yet you did not indicate you paid any child care expenses for your 3 year old son."
- "I see that you are over the age of 65, yet you did not indicate that you received Social Security benefits."
- "I see that you answered "No" to the question 'Can anyone claim you on their tax return?' But since you're a student living with you parents, I'm wondering if they can claim you."

Prepare the Return

Tax Preparer

- Use the intake Form to guide you
- If taxpayer sits next to the preparer, have taxpayer verify entered data when you enter the data to avoid errors
- Mark off answers as you get them, use comment section
- Ask for help from site coordinator
- You will also do the **state return**
    - But <u>not</u> local tax returns
- Remember: If you are not qualified or not comfortable, you do not have to do the return

United Way of Greater Cincinnati

Finalize the Return

Tax Preparer

After the federal and state tax info is complete, you aren't done.

- Paper vs efiling
- Direct deposit vs. check
- Consents (4 consents to complete)
- Bank Information
- Intake Questions
- Review 1040 view
- Doublecheck
- Explain quality review to client

Consents

- You allow us to <u>Use</u> non-identifiable tax information with our tax preparation partners.
- You allow us to <u>Disclose</u> this same info, such as refund amount, in reports for better understanding of trends and success.
- You allow us to make your tax return information available to other VITA programs you may visit.
- You allow the tax office that prepares your return to report data to their parent organization. If no, return <u>cannot</u> be efiled. Nor available for support by United Way team.

Tax Preparer

United Way
United Way of Greater Cincinnati

Recheck! Accuracy is Important

- So the return e-files promptly without a reject
- So the client
  - Gets the maximum refund
  - Pays the minimal due
- So the client doesn't get follow-up questions from the IRS
- Builds confidence in the VITA network
  - 97% Accurate last tax year!!

Quality Review

Quality Reviewer

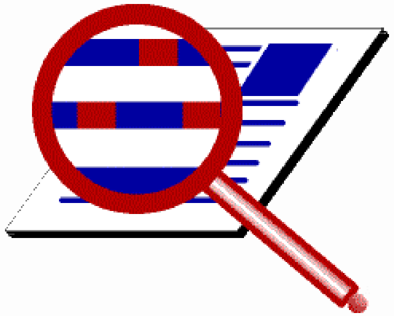
Quality Review Method

The quality review method that a site uses depends on the site size, the number of experienced volunteers available, and the certification level of the volunteers at the site.

There are two acceptable methods:

- **Designated Review** - This preferred quality review method employs a designated Quality Reviewer, a volunteer who is solely dedicated to reviewing returns prepared by the other volunteers at the site.
- **Peer Review** - When a designated Quality Reviewer is not available, volunteers can review each other's returns.

Note: Self-Review, quality reviewing a return you prepared, is not an acceptable quality review method.



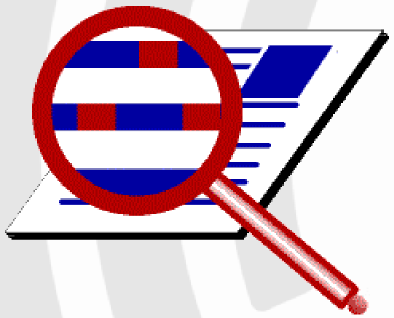
Every return needs to be reviewed

United Way of Greater Cincinnati

Quality Review

Quality Reviewer

- Preparer, Quality Reviewer or Site Coordinator
- Checklist & remediation
  - Check documents again- are all documents accounted for?
  - Check all names and numbers
  - Check filing status, income issues
  - Fix errors
  - Tell **preparer** if there are frequent mistakes
- Review with Client
  - Print the 1040 and review with client
  - Explain to client that this is their return, and they are responsible for its accuracy (not you)
  - Client signs return
- Ask Site Coordinator what paperwork to keep and what to provide back to the taxpayer
- Send the client on their way



Follow-up Work

- You are done, in theory
  - Go to next client and repeat
- Site coordinator will submit the efiles
  - Some returns will get rejected.
    - Dependent already claimed
    - Name does not match SSN
    - Others also
  - Site coordinator will try to fix and re-submit based on information that site coord has (W2s, phone numbers, etc)
- We may have to follow-up with the client
  - To work through filing errors the site coordinator could not resolve
  - You need more time to research a particular tax issue
  - You need for the client to come back to deliver additional documents to finish the return

Site Coordinator

United Way of Greater Cincinnati

Polling #3

- Tax Preparer responsibility….?

BREAK

We resume in 15 minutes

C. Common Tax Forms

Common Tax Documents

- W2
- 1099-INT
- 1099-DIV
- 1099-R
- SSA 1099

W-2

a Employee's social security number	OMB No. 1545-0008	Safe, accurate, FAST! Use IRS e-file	Visit the IRS website at www.irs.gov/efile
416-00-XXXX			

b Employer identification number (EIN) 35-700XXXX	1 Wages, tips, other compensation $35,353.00	2 Federal income tax withheld $3,200.00
c Employer's name, address, and ZIP code WESTBROOK SCHOOL DISTRICT 244 HARVARD STREET YOUR CITY, YOUR STATE, ZIP	3 Social security wages $36,353.00	4 Social security tax withheld $2,253.89
	5 Medicare wages and tips $36,353.00	6 Medicare tax withheld $527.12
	7 Social security tips	8 Allocated tips
d Control number	9	10 Dependent care benefits
e Employee's first name and initial / Last name / Suff. MATTHEW MONROE 135 DISCOVER AVENUE YOUR CITY, YOUR STATE, ZIP	11 Nonqualified plans	12a See instructions for box 12 D $1,000.00
	13 Statutory employee ☐ Retirement plan ☒ Third-party sick pay ☐	12b
	14 Other	12c
f Employee's address and ZIP code		12d

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
YS	57-200XXXX	$35,353.00	$450.00			

Form **W-2** **Wage and Tax Statement** 2023

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

United Way of Greater Cincinnati

1099-INT

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. ADELPHI BANK AND TRUST 2 8020 YONKERS BLVD YOUR CITY, YOUR STATE, ZIP	Payer's RTN (optional)	OMB No. 1545-0112 Form **1099-INT** (Rev. January 2022)	**Interest Income**
	1 Interest income $ 130.00	For calendar year 20 23	
	2 Early withdrawal penalty $ 26.00		**Copy 2**
PAYER'S TIN: 22-700XXXX RECIPIENT'S TIN: 328-00-XXXX	3 Interest on U.S. Savings Bonds and Treasury obligations $		
RECIPIENT'S name DAVID MACLEE	4 Federal income tax withheld $	5 Investment expenses $	
Street address (including apt. no.) 100 BROOKS DRIVE	6 Foreign tax paid $	7 Foreign country or U.S. possession	**To be filed with recipient's state income tax return, when required.**
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP	8 Tax-exempt interest $	9 Specified private activity bond interest $	
	10 Market discount $	11 Bond premium $	
FATCA filing requirement ☐	12 Bond premium on Treasury obligations $	13 Bond premium on tax-exempt bond $	
Account number (see instructions)	14 Tax-exempt and tax credit bond CUSIP no.	15 State | 16 State identification no.	17 State tax withheld $ $

Form **1099-INT** (Rev. 1-2022) www.irs.gov/Form1099INT Department of the Treasury - Internal Revenue Service

1099-DIV

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. BALDWIN BANK 123 BALDWIN AVENUE YOUR CITY, YOUR STATE, ZIP	1a Total ordinary dividends $ 2,400 1b Qualified dividends $ 2,400	OMB No. 1545-0110 Form **1099-DIV** (Rev. January 2022) For calendar year 20 23	**Dividends and Distributions**
	2a Total capital gain distr. $	2b Unrecap. Sec. 1250 gain $	**Copy B** **For Recipient**
PAYER'S TIN: 38-4XXXXXX RECIPIENT'S TIN: 127-00-XXXX	2c Section 1202 gain $	2d Collectibles (28%) gain $	
	2e Section 897 ordinary dividends $	2f Section 897 capital gain $	
RECIPIENT'S name OWEN WALKER	3 Nondividend distributions $	4 **Federal income tax withheld** $ 240	This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
Street address (including apt. no.) 5 PEBBLE LANE	5 Section 199A dividends $	6 Investment expenses $	
	7 Foreign tax paid $	8 Foreign country or U.S. possession	
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP	9 Cash liquidation distributions $	10 Noncash liquidation distributions $	
11 FATCA filing requirement ☐	12 Exempt-interest dividends $	13 Specified private activity bond interest dividends $	
Account number (see instructions)	14 State / 15 State identification no.	16 State tax withheld $ $	

Form **1099-DIV** (Rev. 1-2022) (keep for your records) www.irs.gov/Form1099DIV Department of the Treasury - Internal Revenue Service

United Way of Greater Cincinnati

1099-R

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. BRADFORD INC. 2605 STATE STREET YOUR CITY, YOUR STATE, ZIP	1 Gross distribution $ 18,000 2a Taxable amount $ 18,000	OMB No. 1545-0119 2023 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
	2b Taxable amount not determined ☐	Total distribution ☐		Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return. This information is being furnished to the IRS.
PAYER'S TIN 40-100XXXX / RECIPIENT'S TIN 127-00-XXXX	3 Capital gain (included in box 2a) $	4 Federal income tax withheld $ 6,000		
RECIPIENT'S name OWEN WALKER	5 Employee contributions/ Designated Roth contributions or insurance premiums $	6 Net unrealized appreciation in employer's securities $		
Street address (including apt. no.) 5 PEBBLE LANE	7 Distribution code(s) 7 / IRA/ SEP/ SIMPLE ☐	8 Other $	%	
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, YOUR STATE, ZIP	9a Your percentage of total distribution %	9b Total employee contributions $		
10 Amount allocable to IRR within 5 years $ / 11 1st year of desig. Roth contrib. / 12 FATCA filing requirement ☐	14 State tax withheld $ $	15 State/Payer's state no.		16 State distribution $ $
Account number (see instructions) / 13 Date of payment	17 Local tax withheld $ $	18 Name of locality		19 Local distribution $ $

Form 1099-R www.irs.gov/Form1099R Department of the Treasury - Internal Revenue Service

SSA-1099

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT

2023
- PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
- SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name **OWEN WALKER**	Box 2. Beneficiary's Social Security Number **127-00-XXXX**

Box 3. Benefits Paid in 2022 **$15,000.00**	Box 4. Benefits Repaid to SSA in 2022	Box 5. Net Benefits for 2022 *(Box 3 minus Box 4)* **$12,000.00**

DESCRIPTION OF AMOUNT IN BOX 3

Paid by check or direct deposit: $12,000.00

Medicare Part B premiums deducted from your benefits $1,500

DESCRIPTION OF AMOUNT IN BOX 4

Box 6. Voluntary Federal Income Tax Withholding

$1,500.00

Box 7. Address

5 PEBBLE LANE
YOUR CITY, YOUR STATE, ZIP

Box 8. Claim Number *(Use this number if you need to contact SSA.)*

Draft as of June 21, 2022 - Subject to Change

Form SSA-1099-SM (6/2020) DO NOT RETURN THIS FORM TO SSA OR IRS

Polling #5

- W-2 data.....?

D. Look and Feel of TaxSlayer

Actual Tax Returns

- We use an IRS provided software called TaxSlayer Pro.
- It adequately handles all types of VITA returns.
- It does not do a comparison of MFJ versus MFS (if taxpayer requests that, we refer them to a paid preparer).
- Let's get started:

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6744 Test Booklet: MacLee Scenario (page 96)

- David is age 40 and was widowed in July 2022. He has a daughter, Linda, age 8.
- David provided the entire cost of maintaining the household and over half of the support for Linda. To work, he pays childcare expenses to Uptown Daycare.
- David purchased health insurance for himself and his daughter through the Marketplace. He received a Form 1095-A.
- David and Linda are U.S. citizens and lived in the United States all year in 2023.

Polling #4

- What is David's filing status?
- (Go to Page B-12 of your Pub 4012)

United Way of Greater Cincinnati

6744 Test Booklet: MacLee Scenario (page 96)

- What is David's filing status?
  - See 4012 pg B-12
- Enter personal information for David and daughter Linda.
- Enter information for both his W-2 and his interest.
- **Stop.**

6744 Test Booklet: MacLee Scenario (page 96)

Form **13614-C** (October 2023) | Department of the Treasury - Internal Revenue Service | OMB Number 1545-1964

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.**

- **Please complete pages 1-4 of this form.**
- **You are responsible for the information on your return. Please provide complete and accurate information.**
- **If you have questions, please ask the IRS-certified volunteer preparer.**

Volunteers are trained to provide high quality service and uphold the highest ethical standards.
To report unethical behavior to the IRS, email us at wi.voltax@irs.gov

Part I – Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)

1. Your first name: DAVID | M.I.: | Last name: MACLEE | Best contact number: YOUR PHONE NUMBER | Are you a U.S. citizen? ☒ Yes ☐ No

2. Your spouse's first name: | M.I.: | Last name: | Best contact number: | Is your spouse a U.S. citizen? ☐ Yes ☐ No

3. Mailing address: 100 BROOKS DRIVE | Apt #: | City: YOUR CITY | State: YS | ZIP code: YOUR ZIP

4. Your Date of Birth: 4/12/1983 | 5. Your job title: JANITOR | 6. Last year, were you: a. Full-time student ☐ Yes ☒ No; b. Totally and permanently disabled ☐ Yes ☒ No; c. Legally blind ☐ Yes ☒ No

7. Your spouse's Date of Birth: | 8. Your spouse's job title: | 9. Last year, was your spouse: a. Full-time student ☐ Yes ☐ No; b. Totally and permanently disabled ☐ Yes ☐ No; c. Legally blind ☐ Yes ☐ No

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

11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? ☐ Yes ☒ No

12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)

Part II – Marital Status and Household Information

1. As of December 31, 2023, what was your marital status?
- ☐ Never Married
- ☐ Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
  - a. If Yes, Did you get married in 2023? ☐ Yes ☐ No
  - b. Did you live with your spouse during any part of the last six months of 2023? ☐ Yes ☐ No
- ☐ Divorced — Date of final decree
- ☐ Legally Separated — Date of separate maintenance decree
- ☒ Widowed — Year of spouse's death: 2022

2. List the names below of:
- **everyone** who lived with you last year (other than your spouse)
- **anyone** you supported but did not live with you last year

If additional space is needed check here ☐ and list on page 3

Name (first, last) Do not enter your name or spouse's name below (a)	Date of Birth (mm/dd/yy) (b)	Relationship to you (for example: son, daughter, parent, none, etc) (c)	Number of months lived in your home last year (d)	US Citizen (yes/no) (e)	Resident of US, Canada, or Mexico last year (yes/no) (f)	Single or Married as of 12/31/23 (S/M) (g)	Full-time Student last year (yes/no) (h)	Totally and Permanently Disabled (yes/no) (i)	To be completed by a Certified Volunteer Preparer: Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes,no,n/a)	Did this person have less than $4,700 of income? (yes,no,n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
LINDA MACLEE	7/24/2015	DAUGH	12	YES	YES	S	NO	NO					

Catalog Number 52121E | www.irs.gov | Form **13614-C** (Rev. 10-2023)

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6744 Test Booklet: MacLee Scenario (page 96)

Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
☒	☐	☐	1. (B) Wages or Salary? (Form W-2) **If yes, how many jobs did you have last year?** _____
☐	☒	☐	2. (A) Tip Income?
☐	☒	☐	3. (B) Scholarships? (Forms W-2, 1098-T)
☒	☐	☐	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
☐	☒	☐	5. (B) Refund of state/local income taxes? (Form 1099-G)
☐	☒	☐	6. (B) Alimony income or separate maintenance payments?
☐	☒	☐	7. (A) Self-Employment income? (Forms 1099-MISC, 1099-NEC, 1099-K, cash, digital assets, or other property or services)
☐	☒	☐	8. (A) Cash/check/digital assets, or other property or services for any work performed not reported on Forms W-2 or 1099?
☐	☒	☐	9. (A) Income (or loss) from the sale or exchange of stocks, bonds, digital assets or real estate? (including your home) (Forms 1099-S, 1099-B)
☐	☒	☐	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
☐	☒	☐	11. (A) Retirement income or payments from pensions, annuities, and or IRA? (Form 1099-R)
☐	☒	☐	12. (B) Unemployment Compensation? (Form 1099-G)
☐	☒	☐	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
☐	☒	☐	14. (M) Income (or loss) from rental property?
☐	☒	☐	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, digital assets, Sch K-1, royalties, foreign income, etc.)

Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
☐	☒	☐	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? ☐ Yes ☐ No
☒	☐	☐	2. Contributions or repayments to a retirement account? ☐ IRA (A) ☐ Roth IRA (B) ☒ 401K (B) ☐ Other
☐	☒	☐	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
☐	☒	☐	4. Any of the following? ☐ (A) Medical & Dental (including insurance premiums) ☐ (A) Mortgage Interest (Form 1098) ☐ (A) Taxes (State, Real Estate, Personal Property, Sales) ☐ (B) Charitable Contributions
☒	☐	☐	5. (B) Child or dependent care expenses such as daycare?
☐	☒	☐	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
☐	☒	☐	7. (A) Expenses related to self-employment income or any other income you received?
☐	☒	☐	8. (B) Student loan interest? (Form 1098-E)

Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
☐	☒	☐	1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
☐	☒	☐	2. (A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
☐	☒	☐	3. (A) Adopt a child?
☐	☒	☐	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? _____
☐	☒	☐	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
☐	☒	☐	6. (A) Receive the First Time Homebuyers Credit in 2008?
☐	☒	☐	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____
☐	☒	☐	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
☒	☐	☐	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]

6744 Test Booklet: MacLee Scenario (page 96)

Form W-2 Wage and Tax Statement 2023

a Employee's social security number	328-00-XXXX
OMB No. 1545-0008	
b Employer identification number (EIN)	34-800XXXX
c Employer's name, address, and ZIP code	COMPUTER MARKETS LLC 1453 Roosevelt Circle YOUR CITY, YOUR STATE, ZIP
d Control number	
e Employee's first name and initial / Last name / Suff.	DAVID MACLEE
f Employee's address and ZIP code	100 BROOKS DRIVE YOUR CITY, YOUR STATE, ZIP
1 Wages, tips, other compensation	$36,000.00
2 Federal income tax withheld	$1,700.00
3 Social security wages	$37,000.00
4 Social security tax withheld	$2,294.00
5 Medicare wages and tips	$37,000.00
6 Medicare tax withheld	$536.50
7 Social security tips	
8 Allocated tips	
9	
10 Dependent care benefits	
11 Nonqualified plans	
12a See instructions for box 12	D $1,000.00
12b	
12c	
12d	
13 Statutory employee / Retirement plan / Third-party sick pay	Retirement plan: [X]
14 Other	
15 State / Employer's state ID number	YS / 34-800XXXX
16 State wages, tips, etc.	$36,000.00
17 State income tax	$600.00
18 Local wages, tips, etc.	
19 Local income ta	

Safe, accurate, FAST! Use IRS e-file. Visit the IRS website at www.irs.gov/efile

Form **W-2** Wage and Tax Statement **2023** Department of the Treasury—Inte

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

☐ CORRECTED (if checked)

Form 1099-INT Interest Income (Rev. January 2022) OMB No. 1545-0112 For calendar year 20 23 — Copy 2 — To be filed with recipient's state income tax return, when required.

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	ADELPHI BANK AND TRUST 2 8020 YONKERS BLVD YOUR CITY, YOUR STATE, ZIP
Payer's RTN (optional)	
PAYER'S TIN	22-700XXXX
RECIPIENT'S TIN	328-00-XXXX
RECIPIENT'S name	DAVID MACLEE
Street address (including apt. no.)	100 BROOKS DRIVE
City or town, state or province, country, and ZIP or foreign postal code	YOUR CITY, YOUR STATE, ZIP
FATCA filing requirement	☐
Account number (see instructions)	
1 Interest income	$ 130.00
2 Early withdrawal penalty	$ 26.00
3 Interest on U.S. Savings Bonds and Treasury obligations	$
4 Federal income tax withheld	$
5 Investment expenses	$
6 Foreign tax paid	$
7 Foreign country or U.S. possession	
8 Tax-exempt interest	$
9 Specified private activity bond interest	$
10 Market discount	$
11 Bond premium	$
12 Bond premium on Treasury obligations	$
13 Bond premium on tax-exempt bond	$
14 Tax-exempt and tax credit bond CUSIP no.	
15 State	
16 State identification no.	
17 State tax withheld	$

Form **1099-INT** (Rev. 1-2022) www.irs.gov/Form1099INT Department of the Treasury - Internal Revenue Service

United Way of Greater Cincinnati

6744 Test Booklet: MacLee Scenario (page 96)

- With just W-2 and interest – what is David’s refund/(balance due)?
- Questions?

Homework

- Finish the VSOC & Intake/Interview tests.
- Make a list of your questions.
- Bring it all back to the next session, and we'll start with your questions.
- Replicate your personal 2022 return in the Practice Lab.

E. Closing Comments and Instructions

IRS Guides and Resources

- Pub 4012 – Resource Guide
- Pub 4961 – Volunteer Standards of Conduct
- Pub 5838 – Intake/Interview & Quality Review
- Pub 6744 – Test scenarios & questions
- Pub 4491 – Training Guide

United Way of Greater Cincinnati

IRS Guides and Resources – Hardcopy Pickup

New and returning volunteers can pickup a hardcopy of the 4012 and 6744 (Volunteer Assistor's Test/Retest) from one of the following locations.

- Care Center, 11020 S. Lebanon Rd, Loveland, OH 45140 – Tuesday through Friday 10 am to 6 pm.
- Center for Great Neighborhoods, 321 W. MLK/12th St., Covington, KY 41011 – Monday through Friday 9 am to 5 pm.
- OhioMeansJobs-Butler County, 4631 Dixie Highway, Fairfield, OH 45014 – Monday through Friday 8 am to 4 pm.
- United Way of Greater Cincinnati, 2400 Reading Rd., Cincinnati, OH 45202 – Monday through Friday 8:30 am to 12:00 pm and 1:00 pm to 4:30 pm.

Need help – we are here!

- Send a request for assistance or question(s) to:
  - freetax@uwgc.org
  - Include your name, e-mail, and phone.

- A trainer will contact you.

- Our team of trainers is here to help you. You will not know every aspect of tax law – none of us do! We will ensure you are supported when you come to volunteer at a site. ***You got this!***

United Way of Greater Cincinnati

Thank you and see you again!

We encourage everyone to return for the second portion of tax law training (Part B) regardless of the role you plan to pursue. You will find that scope of our tax work is straightforward in most cases. Plus, the more you know about VITA and tax law, the more you will be able to help the families that seek our services. You will be a tax guru in (k)no(w) time!

Attend Part B!!!