VITA Volunteer Training Part A

UWGC Free Tax Prep

December 2025

UNITED WAY
Greater Cincinnati

Welcome!

- My name is Kathy Lavieri
  - 11th year with VITA
  - Asst Site Coordinator, Care Center Loveland
- Mary Lepper, Jim Yuhas, Keith Gehring, and Charles Lewis will monitor Zoom Chat
- Our United Way of Greater Cincinnati Support Team
  - Adrienne Brandicourt, Program Manager, Free Tax Prep
  - Emily Rose, Sr. Project Manager Volunteer Connection
  - Jackson Hare, Associate, Free Tax Prep
  - Here to deliver a few words

Tips for a successful Zoom experience

- Please change your Zoom name to the name you used to register for this class
- We will initially Mute all participants and will unmute individual participants (identified by the Raised Hand feature) during the Q&A session at the end of this presentation.
- In the meantime, pose your questions using the **Chat** feature and one of the panelists will follow up. The Chat is also used to share links and make general comments.
- You may want to have the 4012 Resource Guide ready to access
  - We will also mention 4491 Training Guide
- If you lose your Zoom connection, just log back in

Additional Tip for your Zoom experience

- Some of you may prefer to use two devices today
  - One device to watch the Zoom presentation
  - Second device to access:
    - https://linklearncertification.com/
    - Internal Revenue Service

Agenda

- Certification Testing and Volunteer Path
- Anatomy of a Tax Return
- What Happens at a Tax Site
    - 15-minute break
- Common Tax Forms
- Working with a Tax Scenario
- TaxSlayer Software Introduction

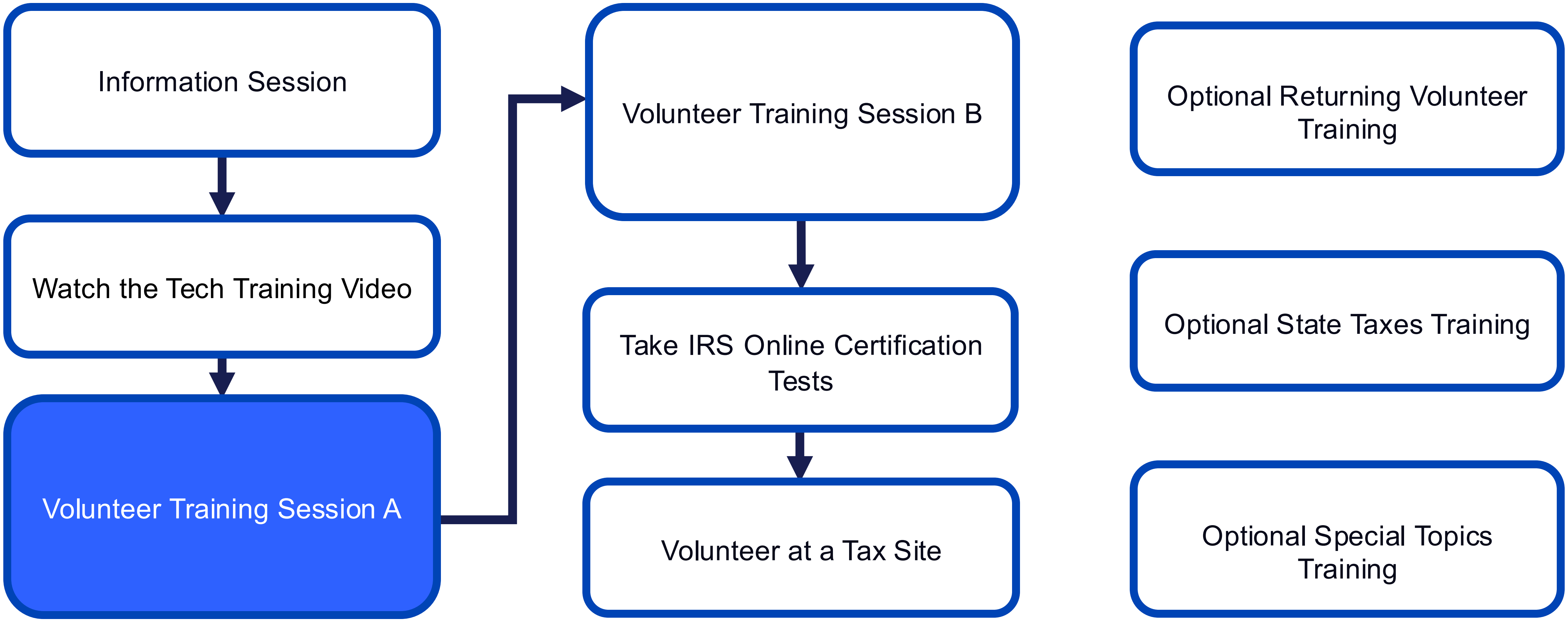
By the end of this session, you will have clear understanding of:

- ✓ Different VITA volunteer roles and the path to each one
- ✓ Sections and terminology on the 1040 Tax Return
- ✓ Activities at a VITA Tax Site
- ✓ Appearance and use of some Common Tax Forms
- ✓ Using Pub 4012 and other resources to answer tax questions
- ✓ Look and feel of TaxSlayer software

Polling Questions

- We have instances where we will ask you to respond to a poll questions
- These are **anonymous** so don’t be afraid of answering
- The first one is about you…
- Which VITA volunteer position are you interested in....?

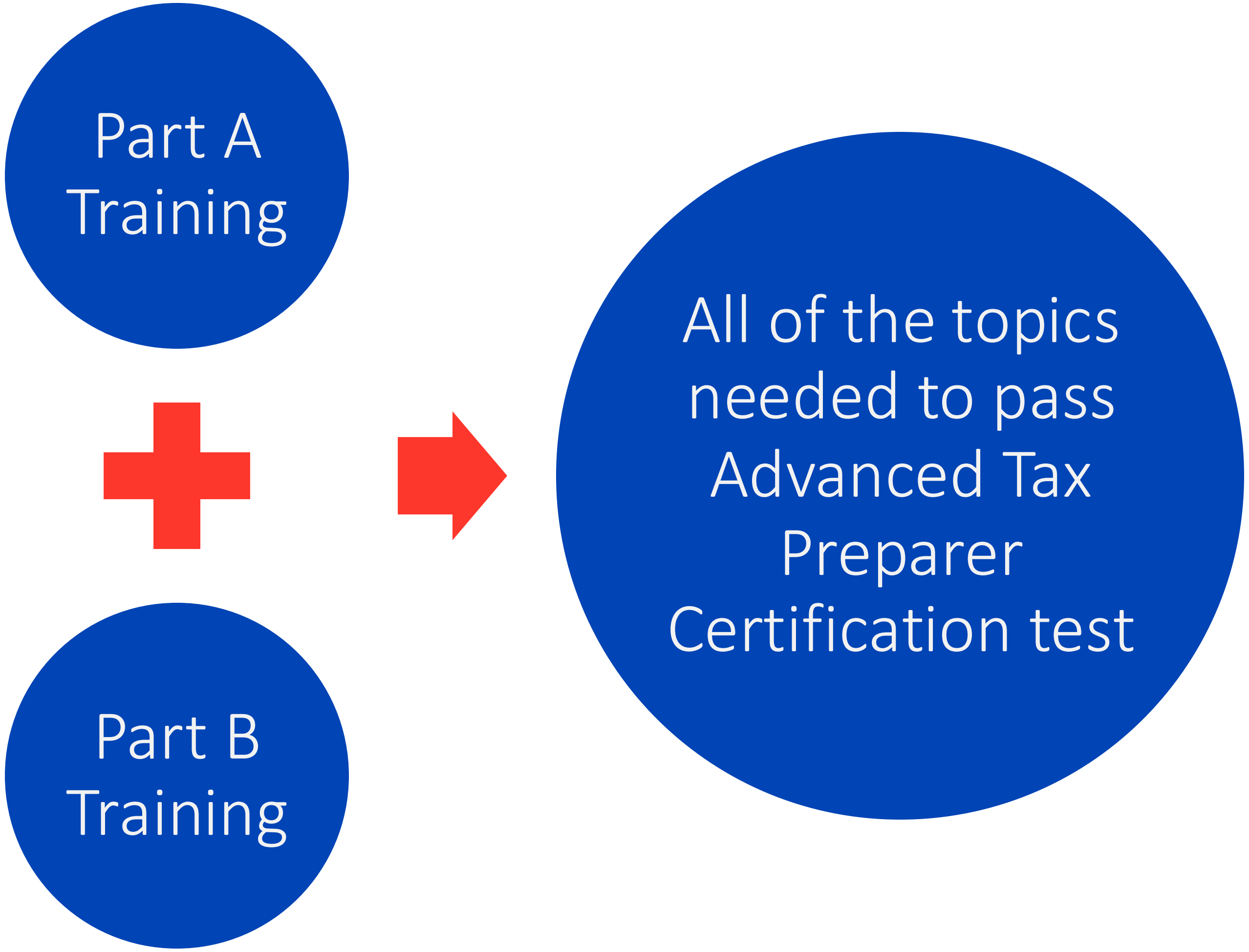
Volunteer Pathway



[Tech Video: https://www.uwgc.org/get-help/free-tax-prep/free-tax-prep-volunteer](https://www.uwgc.org/get-help/free-tax-prep/free-tax-prep-volunteer)

Sign Up for Training Sessions - https://give.uwgc.org/v/free-tax-prep-training-tax-year-2025

Part A and Part B Topics are Designed for Test Success



Places to research answers:

1. Part A or Part B Training
2. Pub 4012 or Pub 4491 (topics mentioned in Part A or Part B)
3. TaxSlayer Practice Lab software after you have entered a Test Scenario's data

Certification Testing

- You should have already taken the following tests prior to attending Part A Training:
  - Volunteer Standards of Conduct
  - Intake and Quality Review
- After attending Part A and Part B Training, you will complete either the Advanced or Basic certification Test found in the 6744 Test Booklet, online at linklearncertification.com
- The scenarios and questions in the 6744 Test Booklet are identical to the online test.
- We suggest you enter your answers on the answer sheet found on pages 6-7 in the test booklet prior to taking the online test.

Certification Testing

- **Taking the Test** - When taking the tests, you may encounter both mini-scenarios and tax preparation scenarios. The mini-scenarios do not require you to prepare a tax return. For each of these, read the interview notes for each scenario carefully and use your training and resource materials to answer the questions after the scenarios.

- This test is based on the tax law that was in effect when the publication was finalized so **no changes from the One, Big Beautiful Bill (OBBB) are included**

- Please note there are corrections to some of the test scenarios:
  - **P. 45** Form 1099-DIV Correct Federal withholding **$260.00** (Basic Test Scenario 7)
  - **P. 47** The question should read "Craig and Sarah's standard deduction amount is **$30,000** (Basic Test Scenario 7,Question 14 and Basic Retest Scenario 7 Question 14, P. 72)
  - **P. 66** Multiple Choice Option – D. the correct amount should read **$24,500** (Basic Retest Scenario 1, Question 2

Certification Testing

- Research and get confidence in your answers using available resources
- Helps to use Ctrl-F (or the "Find" feature on your Tablet or Phone Browser) on electronic versions of 4012 & 4491 to look for key words.
- Log onto the certification site, linklearncertification.com and enter your answers for the certification test Advanced or Basic (Advanced preferred)
  - Need to get 80% to pass.
  - You get two chances to pass per test
  - Remember answers are based on pre-OBBB tax law

Anatomy of a Tax Return

How do you get to the bottom line?

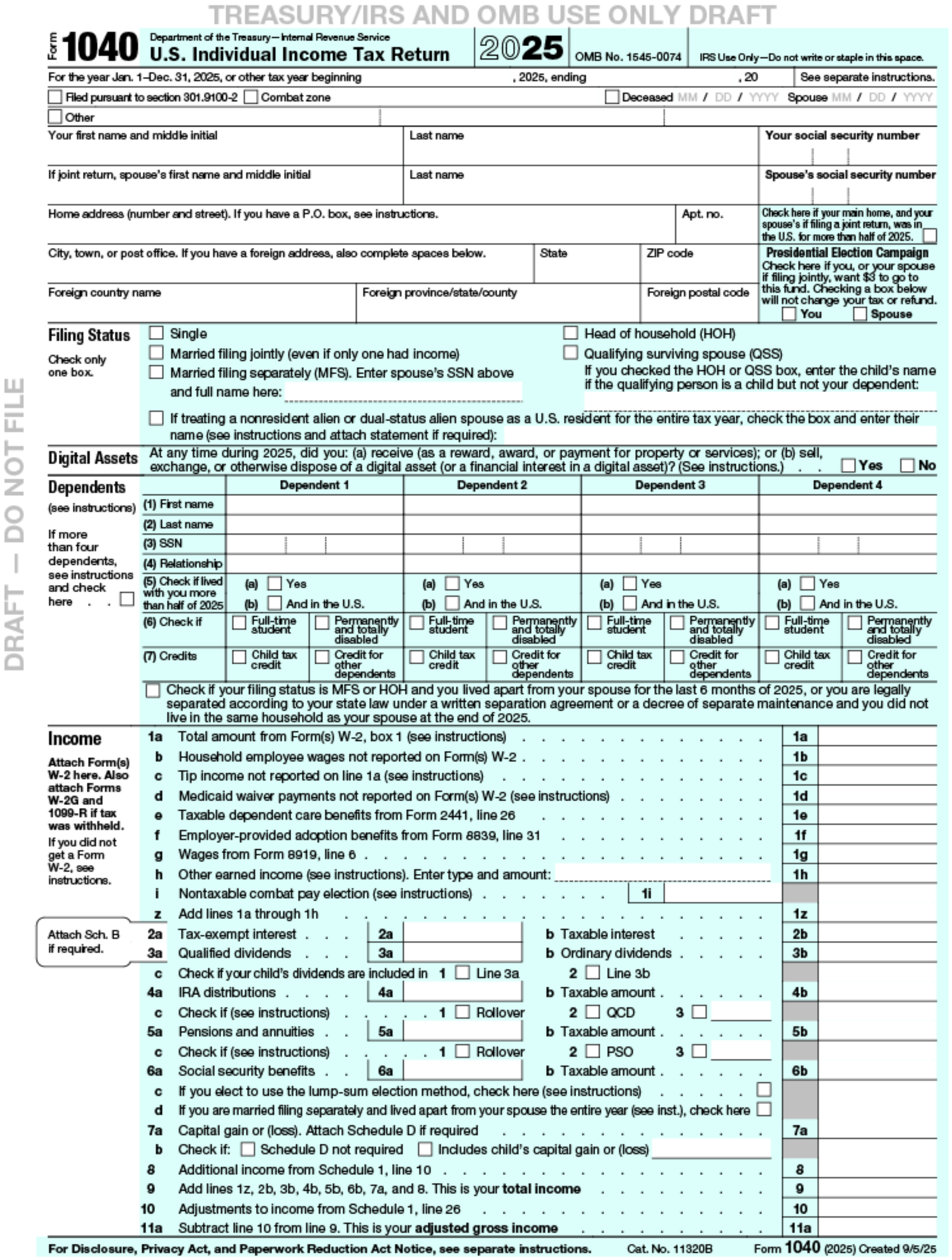
Purpose of a Tax Return

To reconcile what a taxpayer has already paid (through withholding/and or estimated payments), if any, to the federal and/or state government and to determine what the taxpayer should have paid:

- If the taxpayer paid too much, then the taxpayer will receive a refund
- If the taxpayer paid too little, then the taxpayer will owe additional money when the tax return is filed

The 1040

Also 1040SR version for seniors over 65



TREASURY/IRS AND OMB USE ONLY DRAFT

Form 1040 Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return 2025 OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2025, or other tax year beginning , 2025, ending , 20 See separate instructions.

☐ Filed pursuant to section 301.9100-2 ☐ Combat zone ☐ Deceased MM / DD / YYYY Spouse MM / DD / YYYY
☐ Other

Your first name and middle initial | Last name | Your social security number
If joint return, spouse's first name and middle initial | Last name | Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions. | Apt. no. | Check here if your main home, and your spouse's if filing a joint return, was in the U.S. for more than half of 2025. ☐
City, town, or post office. If you have a foreign address, also complete spaces below. | State | ZIP code
Foreign country name | Foreign province/state/county | Foreign postal code

Presidential Election Campaign Check here if you, or your spouse if filing jointly, want $3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

Filing Status Check only one box.
☐ Single
☐ Married filing jointly (even if only one had income)
☐ Married filing separately (MFS). Enter spouse's SSN above and full name here:
☐ Head of household (HOH)
☐ Qualifying surviving spouse (QSS)
If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:
☐ If treating a nonresident alien or dual-status alien spouse as a U.S. resident for the entire tax year, check the box and enter their name (see instructions and attach statement if required):

Digital Assets At any time during 2025, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☐ No

Dependents (see instructions) If more than four dependents, see instructions and check here ☐

	Dependent 1	Dependent 2	Dependent 3	Dependent 4
(1) First name				
(2) Last name				
(3) SSN				
(4) Relationship				
(5) Check if lived with you more than half of 2025	(a) ☐ Yes (b) ☐ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.	(a) ☐ Yes (b) ☐ And in the U.S.
(6) Check if	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled	☐ Full-time student ☐ Permanently and totally disabled
(7) Credits	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents

☐ Check if your filing status is MFS or HOH and you lived apart from your spouse for the last 6 months of 2025, or you are legally separated according to your state law under a written separation agreement or a decree of separate maintenance and you did not live in the same household as your spouse at the end of 2025.

Income Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a Form W-2, see instructions. Attach Sch. B if required.

1a Total amount from Form(s) W-2, box 1 (see instructions) — 1a
b Household employee wages not reported on Form(s) W-2 — 1b
c Tip income not reported on line 1a (see instructions) — 1c
d Medicaid waiver payments not reported on Form(s) W-2 (see instructions) — 1d
e Taxable dependent care benefits from Form 2441, line 26 — 1e
f Employer-provided adoption benefits from Form 8839, line 31 — 1f
g Wages from Form 8919, line 6 — 1g
h Other earned income (see instructions). Enter type and amount: — 1h
i Nontaxable combat pay election (see instructions) — 1i
z Add lines 1a through 1h — 1z
2a Tax-exempt interest — 2a; b Taxable interest — 2b
3a Qualified dividends — 3a; b Ordinary dividends — 3b
c Check if your child's dividends are included in 1 ☐ Line 3a 2 ☐ Line 3b
4a IRA distributions — 4a; b Taxable amount — 4b
c Check if (see instructions) 1 ☐ Rollover 2 ☐ QCD 3 ☐
5a Pensions and annuities — 5a; b Taxable amount — 5b
c Check if (see instructions) 1 ☐ Rollover 2 ☐ PSO 3 ☐
6a Social security benefits — 6a; b Taxable amount — 6b
c If you elect to use the lump-sum election method, check here (see instructions) ☐
d If you are married filing separately and lived apart from your spouse the entire year (see inst.), check here ☐
7a Capital gain or (loss). Attach Schedule D if required — 7a
b Check if: ☐ Schedule D not required ☐ Includes child's capital gain or (loss)
8 Additional income from Schedule 1, line 10 — 8
9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your **total income** — 9
10 Adjustments to income from Schedule 1, line 26 — 10
11a Subtract line 10 from line 9. This is your **adjusted gross income** — 11a

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form 1040 (2025) Created 9/5/25

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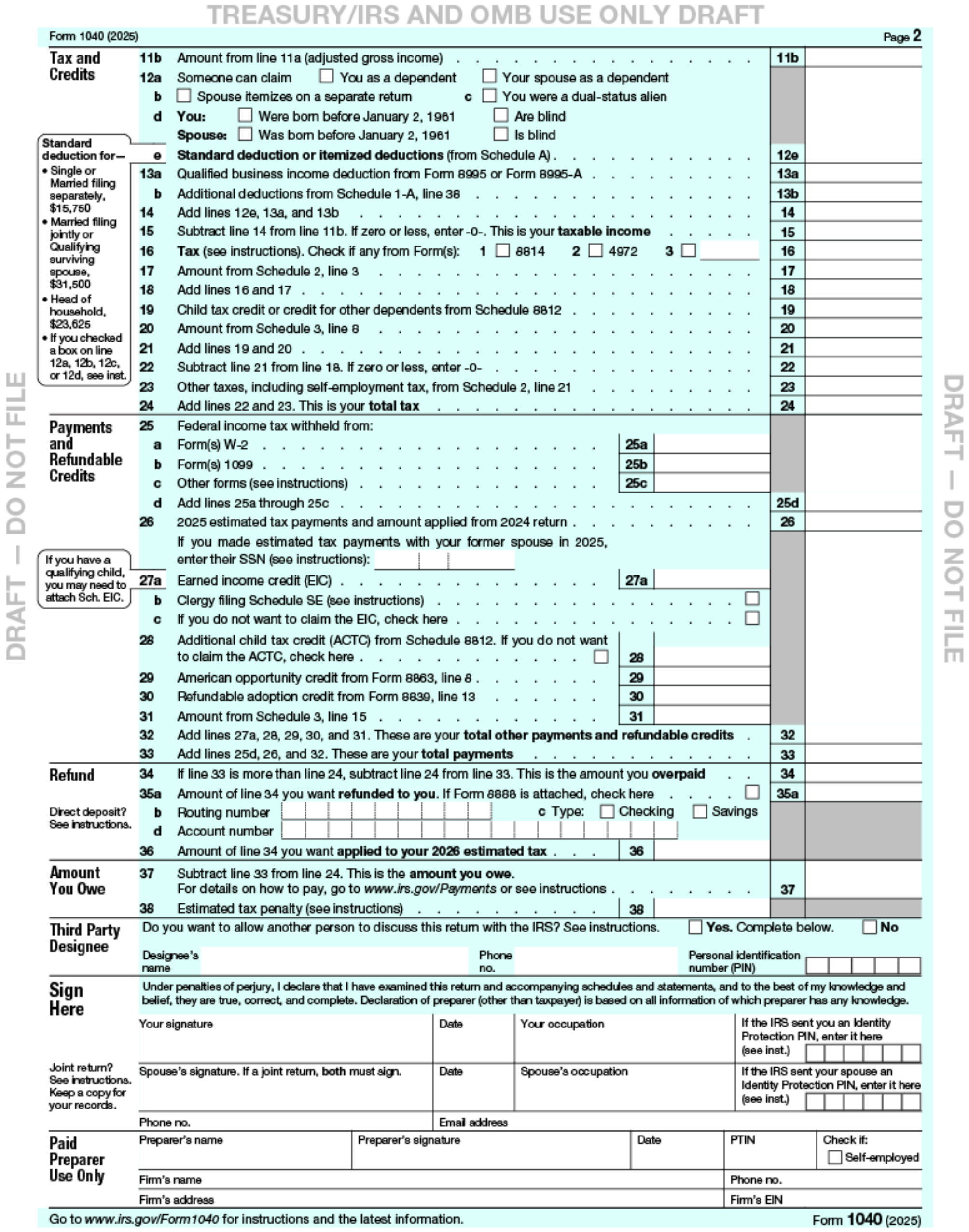

TREASURY/IRS AND OMB USE ONLY DRAFT

Form 1040 (2025) Page 2

Tax and Credits
11b Amount from line 11a (adjusted gross income) — 11b
12a Someone can claim ☐ You as a dependent ☐ Your spouse as a dependent
b ☐ Spouse itemizes on a separate return c ☐ You were a dual-status alien
d You: ☐ Were born before January 2, 1961 ☐ Are blind
Spouse: ☐ Was born before January 2, 1961 ☐ Is blind
e **Standard deduction or itemized deductions** (from Schedule A) — 12e
13a Qualified business income deduction from Form 8995 or Form 8995-A — 13a
b Additional deductions from Schedule 1-A, line 38 — 13b
14 Add lines 12e, 13a, and 13b — 14
15 Subtract line 14 from line 11b. If zero or less, enter -0-. This is your **taxable income** — 15
16 **Tax** (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐ — 16
17 Amount from Schedule 2, line 3 — 17
18 Add lines 16 and 17 — 18
19 Child tax credit or credit for other dependents from Schedule 8812 — 19
20 Amount from Schedule 3, line 8 — 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 21 — 23
24 Add lines 22 and 23. This is your **total tax** — 24

Standard deduction for— • Single or Married filing separately, $15,750 • Married filing jointly or Qualifying surviving spouse, $31,500 • Head of household, $23,625 • If you checked a box on line 12a, 12b, 12c, or 12d, see inst.

Payments and Refundable Credits
25 Federal income tax withheld from:
a Form(s) W-2 — 25a
b Form(s) 1099 — 25b
c Other forms (see instructions) — 25c
d Add lines 25a through 25c — 25d
26 2025 estimated tax payments and amount applied from 2024 return — 26
If you made estimated tax payments with your former spouse in 2025, enter their SSN (see instructions):
27a Earned income credit (EIC) — 27a
b Clergy filing Schedule SE (see instructions) ☐
c If you do not want to claim the EIC, check here ☐
28 Additional child tax credit (ACTC) from Schedule 8812. If you do not want to claim the ACTC, check here ☐ — 28
29 American opportunity credit from Form 8863, line 8 — 29
30 Refundable adoption credit from Form 8839, line 13 — 30
31 Amount from Schedule 3, line 15 — 31
32 Add lines 27a, 28, 29, 30, and 31. These are your **total other payments and refundable credits** — 32
33 Add lines 25d, 26, and 32. These are your **total payments** — 33

If you have a qualifying child, you may need to attach Sch. EIC.

Refund
34 If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you **overpaid** — 34
35a Amount of line 34 you want **refunded to you**. If Form 8888 is attached, check here ☐ — 35a
b Routing number c Type: ☐ Checking ☐ Savings
d Account number
36 Amount of line 34 you want **applied to your 2026 estimated tax** — 36

Direct deposit? See instructions.

Amount You Owe
37 Subtract line 33 from line 24. This is the **amount you owe**. For details on how to pay, go to *www.irs.gov/Payments* or see instructions — 37
38 Estimated tax penalty (see instructions) — 38

Third Party Designee Do you want to allow another person to discuss this return with the IRS? See instructions. ☐ Yes. Complete below. ☐ No
Designee's name | Phone no. | Personal identification number (PIN)

Sign Here Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
Your signature | Date | Your occupation | If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, both must sign. | Date | Spouse's occupation | If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no. | Email address

Joint return? See instructions. Keep a copy for your records.

Paid Preparer Use Only
Preparer's name | Preparer's signature | Date | PTIN | Check if: ☐ Self-employed
Firm's name | Phone no.
Firm's address | Firm's EIN

Go to *www.irs.gov/Form1040* for instructions and the latest information. Form 1040 (2025)

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Income Forms You Can Expect To See

Income	Form
Wages	W-2
Interest	1099-INT
Dividends	1099-DIV
Retirement	1099-R
Social Security	SSA-1099
Railroad Retirement	RRB-1099-R
Unemployment	1099-G
Capital Gain	1099-B
Gambling	W2G
Self-Employment	1099-NEC, 1099-K, 1099-MISC
Debt Cancellation	1099-C
Cash (Self-Employment or Otherwise)	None – Taxpayer will provide information

Covered in Part A

Covered in Part B

Common Schedule 1 Additional Income Items that flow to 1040 and Increase Total Gross Income

- Business Income (including cash)
- Unemployment
- Gambling Winnings
- Cancellation of Debt (Only cancellation of personal credit card and qualified principal residence indebtedness are in SCOPE for VITA sites)
- Jury Duty Pay
- Other Income: Scholarship, grants, prizes and awards

Income Section of 1040

Income of all types is totaled. This is called Total [Gross] Income.

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

Does this taxpayer pay tax on the Total Income?

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a Form W-2, see instructions.

1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a	13500
b	Household employee wages not reported on Form(s) W-2	1b	
c	Tip income not reported on line 1a (see instructions)	1c	
d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d	
e	Taxable dependent care benefits from Form 2441, line 26	1e	
f	Employer-provided adoption benefits from Form 8839, line 31	1f	
g	Wages from Form 8919, line 6	1g	
h	Other earned income (see instructions). Enter type and amount:	1h	
i	Nontaxable combat pay election (see instructions) 1i		
z	Add lines 1a through 1h	1z	
2a	Tax-exempt interest 2a; b Taxable interest	2b	20
3a	Qualified dividends 3a; b Ordinary dividends	3b	200
c	Check if your child's dividends are included in 1 ☐ Line 3a 2 ☐ Line 3b		
4a	IRA distributions 4a; b Taxable amount	4b	35000
c	Check if (see instructions) 1 ☐ Rollover 2 ☐ QCD 3 ☐		
5a	Pensions and annuities 5a; b Taxable amount	5b	
c	Check if (see instructions) 1 ☐ Rollover 2 ☐ PSO 3 ☐		
6a	Social security benefits 6a 11000; b Taxable amount	6b	9500
c	If you elect to use the lump-sum election method, check here (see instructions) ☐		
d	If you are married filing separately and lived apart from your spouse the entire year (see inst.), check here ☐		
7a	Capital gain or (loss). Attach Schedule D if required	7a	
b	Check if: ☐ Schedule D not required ☐ Includes child's capital gain or (loss)		
8	Additional income from Schedule 1, line 10	8	
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your **total income**	9	58220
10	Adjustments to income from Schedule 1, line 26	10	
11a	Subtract line 10 from line 9. This is your **adjusted gross income**	11a	

Attach Sch. B if required.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2025) Created 9/5/25

Common Schedule 1 Adjustments to Income items that flow to Form 1040, line 10 and subtracted from total income to generate the Adjusted Gross Income (AGI)

- Educator Expenses
- Health Savings Account Deduction
- Deductible Part of Self-Employment Tax
- Penalty on early withdrawal of savings
- IRA Deduction
- Student Loan Interest

Adjustments to Income – Schedule 1

- In these snapshots of a tax form, adjustments total 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?

Schedule 1 (Form 1040) 2025 Page 2

Part II Adjustments to Income

11	Educator expenses			11	200
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106			12	
13	Health savings account deduction. Attach Form 8889			13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903. If claiming only storage fees (see instructions), check here ☐			14	
15	Deductible part of self-employment tax. Attach Schedule SE			15	
16	Self-employed SEP, SIMPLE, and qualified plans			16	
17	Self-employed health insurance deduction			17	
18	Penalty on early withdrawal of savings			18	
19a	Alimony paid			19a	
b	Recipient's SSN				
c	Date of original divorce or separation agreement (see instructions):				
20	IRA deduction. If you are married filing separately and lived apart from your spouse for the entire year (see instructions), check here ☐			20	1000
21	Student loan interest deduction			21	535
22	Reserved for future use			22	
23	Archer MSA deduction			23	
24	Other adjustments:				
a	Jury duty pay (see instructions)	24a			
b	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit	24b			
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c			
d	Reforestation amortization and expenses	24d			
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e			
f	Contributions to section 501(c)(18)(D) pension plans	24f			
g	Contributions by certain chaplains to section 403(b) plans	24g			
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h			
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i			
j	Housing deduction from Form 2555	24j			
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k			
z	Other adjustments. List type and amount:	24z			
25	Total other adjustments. Add lines 24a through 24z			25	
26	Add lines 11 through 23 and 25. These are your **adjustments to income**. Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10			26	1735

Schedule 1 (Form 1040) 2025

9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7a, and 8. This is your **total income**	9	58220
10	Adjustments to income from Schedule 1, line 26	10	1735
11a	Subtract line 10 from line 9. This is your **adjusted gross income**	11a	56485

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form **1040** (2025) Created 9/5/25

Income Summary So far...

- Tax filers are not taxed on all income (total or gross income)
- Total Income ≠ Taxable Income
- Total Income Minus Adjustments = Adjusted Gross Income
- There's still more ...
- Adjusted Gross Income Minus Deductions (Standard Deduction or Itemized Deductions and others) = Taxable Income

Tax and Credits - Nonrefundable Credits (Deductions)

- The AGI can be further reduced by Nonrefundable Credits/ Deductions.
- The first deduction is either Standard or Itemized:
  - Standard – The standard deduction for 2025 returns is based on federal legislation. The Amount, determined by filing status and age, changes every year.
  - Itemized – If your total deductible expenses and losses are more than the standard deduction, you can save money by deducting them one-by-one from your income (itemizing).
- Only one of these can be applied to a tax return
  - Generally, only use the one with the higher value
- Reduces AGI (can't go below zero)

Tax and Credits - Itemized Deductions

- **Common Itemized Deductions are:**
  - Medical Expenses (more than 7.5% of AGI)
  - State & Local Taxes
  - Gambling Losses
  - Charitable Contributions
  - Mortgage Interest, etc.

- Typical taxpayer we serve will use the Standard Deduction to reduce AGI (again can't go below zero)

Tax and Credits Section of 1040 - Nonrefundable Credits/Deductions

- Nonrefundable Credits are Deductions that are subtracted from the Adjusted Gross Income (AGI) to result in the Taxable Income.
- In this snapshot, a Standard Deduction was used.
- The Standard Deduction ($15,750) was subtracted from the AGI resulting in Possible Taxable Income (example for Single taxpayer).
- Does the taxpayer pay tax on Income after Standard or Itemized Deduction?….. Possibly, unless there are additional deductions!

Form 1040 (2025) Page **2**

Tax and Credits	11b	Amount from line 11a (adjusted gross income)	11b	56485
	12a	Someone can claim ☐ You as a dependent ☐ Your spouse as a dependent		
	b	☐ Spouse itemizes on a separate return **c** ☐ You were a dual-status alien		
	d	**You:** ☐ Were born before January 2, 1961 ☐ Are blind		
		Spouse: ☐ Was born before January 2, 1961 ☐ Is blind		
Standard deduction for—	e	**Standard deduction or itemized deductions** (from Schedule A)	12e	15750
• Single or Married filing separately, $15,750	13a	Qualified business income deduction from Form 8995 or Form 8995-A	13a	
	b	Additional deductions from Schedule 1-A, line 38	13b	
	14	Add lines 12e, 13a, and 13b	14	
• Married filing jointly or	15	Subtract line 14 from line 11b. If zero or less, enter -0-. This is your **taxable income**	15	42735

Additional Credits (Deductions) From Taxable Income

- None of these Deductions are included on Basic or Advanced Test
  - Qualified Business Deduction (line 13a)
  - New Schedule 1-A Deductions (line 13b)
    - Tip Income
    - Overtime Income
    - Some Car Loans
    - Enhanced Deduction for Seniors
  - Deductions further reduce AGI
- AGI after Additional Deductions is used to determine Tax Amount Due (line 16 on 1040)

What is the tax owed?

- Tax owed is based on Income and Filing Status after Deductions are subtracted.
  - 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	5870
19	Child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	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 21	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 other factors such as Schedule 2 (line 17 - self-employment tax, excess premium tax credit repayment) increases amount due, but nonrefundable credits (lines 19-20) decrease tax owed
    - For example, children (child tax credit and credit for other dependents – line 19) decrease the tax owed
    - On the other hand, self-employment tax increases the tax owed (line 23)

Payments and Refundable Credits Section of 1040

- In this snapshot, the taxpayer had $6,870 (line 25a) withheld from their paycheck to pay federal tax due, so the Total Payments (line 33) are $6,870.
- Refundable 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.

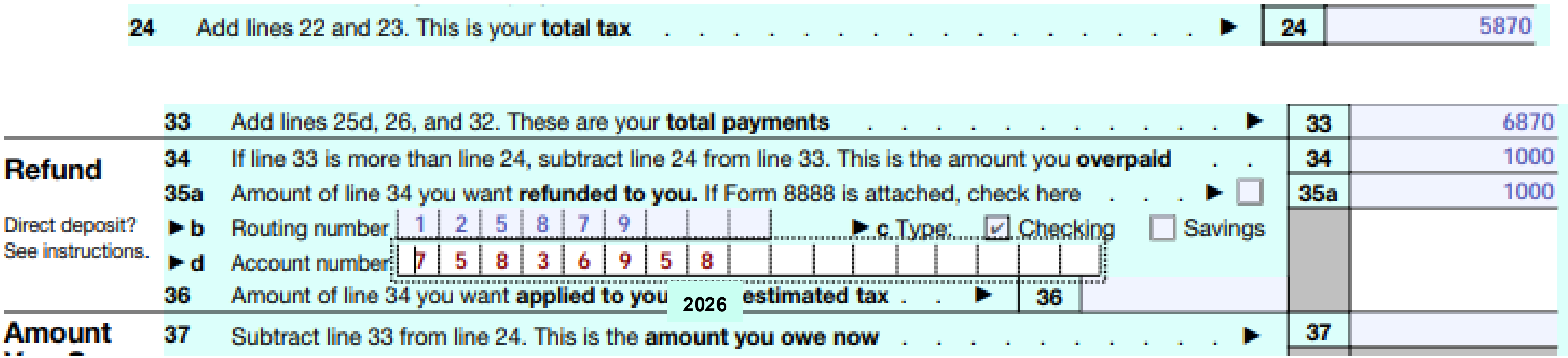
Payments and Refundable Credits

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	2025 estimated tax payments and amount applied from 2024 return			26	
	If you made estimated tax payments with your former spouse in 2025, enter their SSN (see instructions):				
27a	Earned income credit (EIC)	27a			
b	Clergy filing Schedule SE (see instructions) ☐				
c	If you do not want to claim the EIC, check here ☐				
28	Additional child tax credit (ACTC) from Schedule 8812. If you do not want to claim the ACTC, check here ☐	28			
29	American opportunity credit from Form 8863, line 8	29			
30	Refundable adoption credit from Form 8839, line 13	30			
31	Amount from Schedule 3, line 15	31			
32	Add lines 27a, 28, 29, 30, and 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

If you have a qualifying child, you may need to attach Sch. EIC.

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 owes 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 owe the government 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 2026 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 or 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
- Nonrefundable Credits can reduce Tax Owed. Other taxes can increase Tax Owed.
- Taxes already paid (withholding) and Refundable Credits can reduce Tax Owed or Increase taxpayer's Refund

Polling #2

Which of the following is used to compute the **Tax**?

What Happens at a Tax Site?

- Greeting (Dedicated Greeter)
- Intake Paperwork/Screening (Taxpayer)
- Interview (Screener/Preparer)
- Tax Preparation (Certified Preparer)
- Quality Review (Certified Reviewer)
- Print
- E-filing (Site Coordinator)

What happens at a tax site?

Your Site Coordinator

- Responsible for the site facility, including but not limited to: security of documents and technology
- Manages volunteer schedules
- Communicates site needs to United Way
- Troubleshoots site issues or taxpayer concerns and adheres to all required mandates as outlined in the IRS Site Coordinator Handbook
- Site Coordinators do not have to have tax law knowledge but usually have a co-coordinator who does
- Ideally, Site Coordinators or their co-coordinator should have 4 to 5 years of experience with Free Tax Prep services, including tax preparation

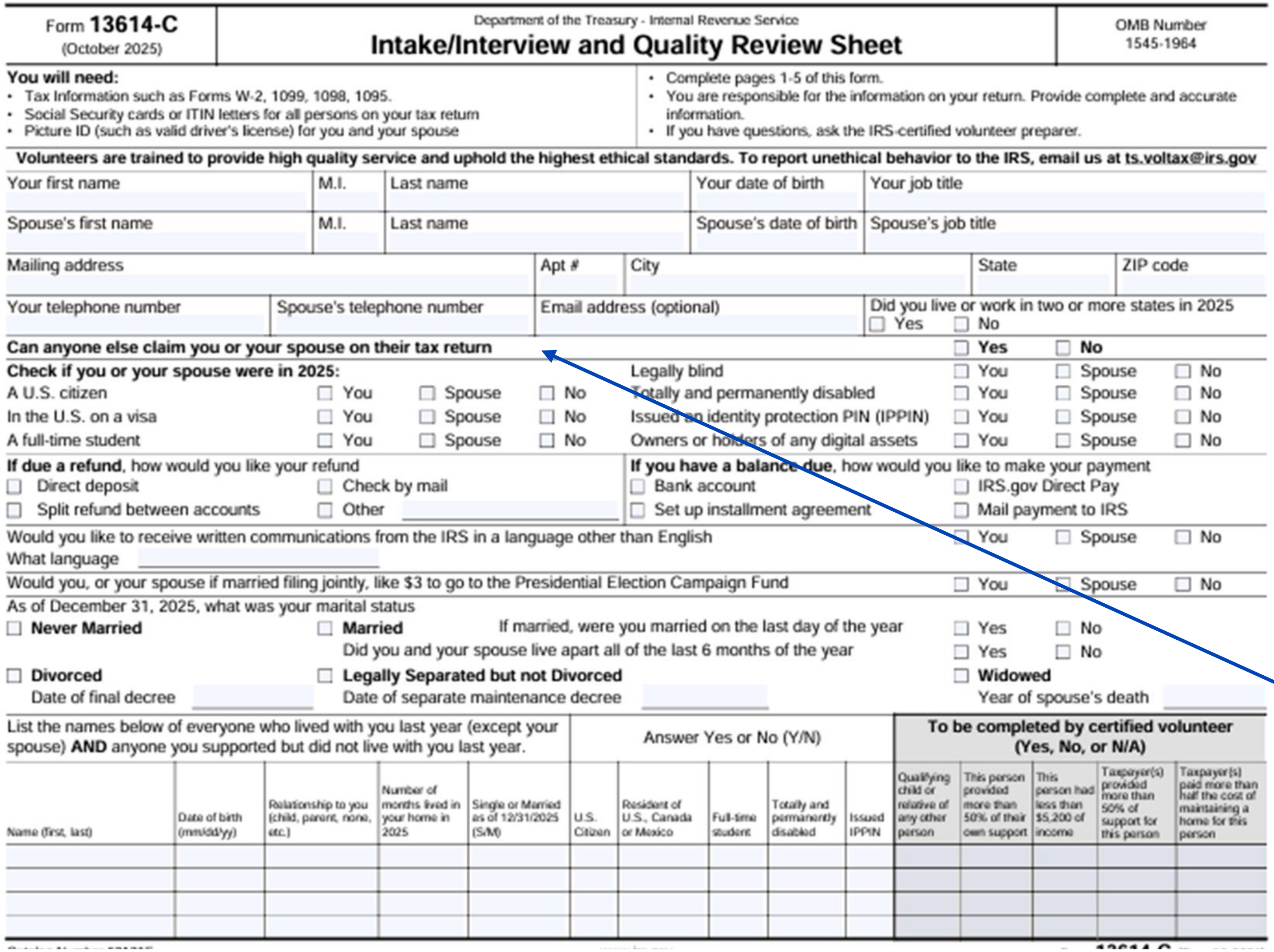
Greeting Taxpayer

- Sign in, get number
- Explain process
- Check Required Documents
  - Photo ID
  - Social Security Cards or ITIN letter
  - Spouse available to sign return?
  - Tax documents (determine if meet income limitations of $84,000)
- Intake Form - assist in filling in, don't answer tax questions
- Open and sort tax forms (if time)
- Scope questions?
- Determine Advanced or Basic?
- Managing the line
- Up front discovery will save taxpayer and prep time, e.g., return is out of scope

4012: v - xxi

Greeter
(or Tax Preparer working as Greeter)

What’s on the Intake Form: 13614-C



Form **13614-C** (October 2025)

Department of the Treasury - Internal Revenue Service

Intake/Interview and Quality Review Sheet

OMB Number 1545-1964

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 1-5 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	M.I.	Last name	Your date of birth	Your job title
Spouse's first name	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)	Did you live or work in two or more states in 2025 ☐ Yes ☐ No

Can anyone else claim you or your spouse on their tax return ☐ **Yes** ☐ **No**

Check if you or your spouse were in 2025:

A U.S. citizen	☐ You	☐ Spouse	☐ No
In the U.S. on a visa	☐ You	☐ Spouse	☐ No
A full-time student	☐ You	☐ Spouse	☐ No
Legally blind	☐ You	☐ Spouse	☐ No
Totally and permanently disabled	☐ You	☐ Spouse	☐ No
Issued an identity protection PIN (IPPIN)	☐ You	☐ Spouse	☐ No
Owners or holders of any digital assets	☐ You	☐ Spouse	☐ No

If due a refund, how would you like your refund
☐ Direct deposit ☐ Check by mail
☐ Split refund between accounts ☐ Other

If you have a balance due, how would you like to make your payment
☐ Bank account ☐ IRS.gov Direct Pay
☐ Set up installment agreement ☐ 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, or your spouse if married filing jointly, like $3 to go to the Presidential Election Campaign Fund ☐ You ☐ Spouse ☐ No

As of December 31, 2025, what was your marital status

☐ **Never Married**
☐ **Married** If married, were you married on the last day of the year ☐ Yes ☐ No
Did you and your spouse live apart all of the last 6 months of the year ☐ Yes ☐ No
☐ **Divorced** Date of final decree
☐ **Legally Separated but not Divorced** Date of separate maintenance decree
☐ **Widowed** Year of spouse's death

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 2025	Single or Married as of 12/31/2025 (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 $5,200 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

Form 13614-C

As you review it, think of what to expect on the 1040

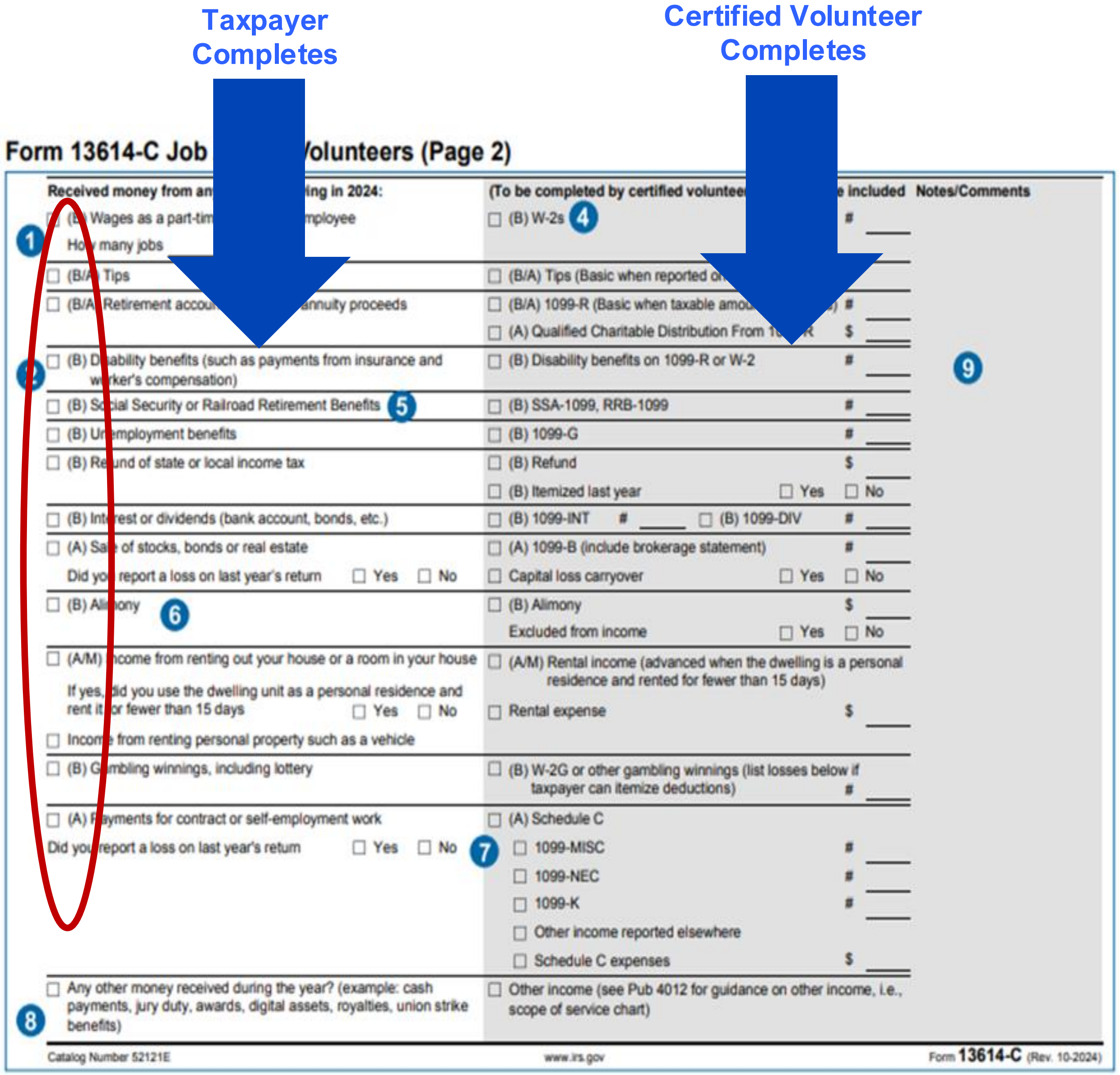
- Family
- Income
- Credits
- Marketplace Insurance

- Important - look at response for this question

What’s on the Intake Form: 13614-C

- Two Columns to be completed:
- Taxpayer
- Certified Volunteer

- Certification levels shown:
- (B) for Basic
- (A) for Advanced
- (M) for Military



What's on the Intake Form: 13614-C

Taxpayer Completes

Certified Volunteer Completes

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 follow... ses to itemize in 2025?	**(To be completed by certified volunteer) ... or Itemized Deductions**	**Notes/Comments**
☐ (A) Mortgage Intere...	☐ (A) 1098 #	
☐ (A) Taxes: state, lo... ate, sales, etc.		
☐ (A) Medical, dental, ... n expenses	☐ (B) Standard deduction ☐ (A) ... eduction	
☐ (A) Charitable contr...		
Paid any of these...	**(To be completed by certified volun... to report**	**Notes/Comments**
☐ (B) Student loan in...	☐ (B) 1098-E	
☐ (B) Child and depende... e	☐ (B) Child and dependent care credit	
☐ (B/A) Contributions to a retirement account	☐ (B/A) IRA (Basic if a Roth IRA or 401K)	
☐ (B) School supplies by a teacher, teacher's aide or other educator	☐ (B) Educator expenses deduction $	
☐ (B) Alimony payments (do not include child support)	☐ (B) Alimony payments with spouse's SSN $ Adjustment to income ☐ Yes ☐ No	
Did any of the following happen during 2025?	**(To be completed by certified volunteer) Information to report**	**Notes/Comments**
☐ (B) You or someone in your family took educational classes (technical school, college, job related, etc.)	☐ (B) Taxable scholarship income ☐ (B) 1098-T (itemized statement from school, invoice, etc.) ☐ (B) Education credit or tuition and fees deduction	
☐ (A) Sell a home	☐ (A) Sale of home (1099-S)	
☐ (A) Have a health savings account (HSA)	☐ (A) HSA contributions ☐ (A) HSA distributions	
☐ (A) Purchase health insurance through the Marketplace (Exchange)	☐ (A) 1095-A	
☐ (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.)	☐ (A) Energy efficient home improvement credit (Form 5695, Part II only)	
☐ (A) Other (example: purchased a new vehicle, etc.)	☐ VIN #	
☐ (A) Have 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 ☐ Disaster relief impacts return	
☐ (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit)	☐ (B) EITC, CTC, AOTC or HOH disallowed in a previous year Year disallowed Reason	
☐ Receive any letter or bill from the IRS	☐ Eligible for Low Income Taxpayer Clinic referral	
☐ (B) Make estimated tax payments or apply last year's refund to 2025 taxes	☐ (B) Estimated tax payments ☐ (B) Last year's refund applied to this year	
☐ Brought last year's return	☐ Last year's return available	

What’s on the Intake Form: 13614-C

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	☐ Very well	☐ Well	☐ Not well	☐ Not at all	☐ Prefer not to answer
2. Would you say you can read a newspaper 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 Veteran of the U.S. Armed Forces	☐ Yes	☐ No	☐ Prefer not to answer		

1

5. What is your race and/or ethnicity? *(select all that apply)*	6. What is your spouse's race and/or ethnicity? *(select all that apply)*
☐ Prefer not to answer	☐ Prefer not to answer
☐ **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.)*	☐ **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.)*
☐ **Asian** *(for example, Chinese, Asian Indian, Filipino, Vietnamese, Korean, Japanese, etc.)*	☐ **Asian** *(for example, Chinese, Asian Indian, Filipino, Vietnamese, Korean, Japanese, etc.)*
☐ **Black or African American** *(for example, African American, Jamaican, Haitian, Nigerian, Ethiopian, Somali, etc.)*	☐ **Black or African American** *(for example, African American, Jamaican, Haitian, Nigerian, Ethiopian, Somali, etc.)*
☐ **Hispanic or Latino** *(for example, Mexican, Puerto Rican, Salvadoran, Cuban, Dominican, Guatemalan, etc.)*	☐ **Hispanic or Latino** *(for example, Mexican, Puerto Rican, Salvadoran, Cuban, Dominican, Guatemalan, etc.)*
☐ **Middle Eastern or North African** *(for example, Lebanese, Iranian, Egyptian, Syrian, Iraqi, Israeli, etc.)*	☐ **Middle Eastern or North African** *(for example, Lebanese, Iranian, Egyptian, Syrian, Iraqi, Israeli, etc.)*
☐ **Native Hawaiian or Pacific Islander** *(for example, Native Hawaiian, Samoan, Chamorro, Tongan, Fijian, Marshallese, etc.)*	☐ **Native Hawaiian or Pacific Islander** *(for example, Native Hawaiian, Samoan, Chamorro, Tongan, Fijian, Marshallese, etc.)*
☐ **White** *(for example, English, German, Irish, Italian, Polish, Scottish, etc.)*	☐ **White** *(for example, English, German, Irish, Italian, Polish, Scottish, etc.)*

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

Examples: Banking Information, family situations or other information needed for clarification that preparer and reviewer might have questions about. We might also use this for overtime, tips, new car purchases, etc

Don't Hesitate to use Notes!

Interviewing the Taxpayer

- Greet taxpayer with a handshake & a smile
- Review 13614-C intake sheet that was completed by taxpayer
  - 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)
  - Fill in any blank answers
  - Check that you are certified to complete the return (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?"

Intake person or Preparer

Interview Process

- Do not begin entering taxpayer information into TaxSlayer until you have completed a thorough taxpayer interview

- You may find at any point in this interview process that:
  - The tax return is above the maximum income limit ($84,000)
  - 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, taxpayer's time, and avoid much frustration

Interview Process

- Bottom of 13614-C: Marital status and Household information
- This Section helps preparer make determinations about:
  - filing status, dependency exemptions, various credits and deductions

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

As of December 31, 2025, what was your marital status

☐ **Never Married** ☐ **Married** If married, were you married on the last day of the year ☐ Yes ☐ No

Did you and your spouse live apart all of the last 6 months of the year ☐ Yes ☐ No

11

☐ **Divorced** ☐ **Legally Separated but not Divorced** ☐ **Widowed**

Date of final decree ______ Date of separate maintenance decree ______ Year of spouse's death ______

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)** 12				
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2025	Single or Married as of 12/31/2025 (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 $5,200 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					

Catalog Number 52121E www.irs.gov Form **13614-C** (Rev. 10-2025)

Interview Process: Conflicting Information

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

- "I see that you and your husband both worked, yet you did not indicate you paid any childcare 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

- 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 or other more experienced preparers
- You will also do the state return
  - But not local tax returns
- Remember: If you feel you are not qualified or not comfortable, you do not have to do the return

Tax Preparer

Finalize the Return

- After the federal and state tax info is complete, you aren't done.
- Paper vs eFiling
- Direct deposit vs. Check
  - o The IRS prefers electronic transactions: direct deposits and direct debits.
  - o While they will accept checks as payment, the IRS is phasing out sending paper refund checks. For this year:
    - If taxpayer requests a paper check, they will receive a letter from the IRS asking for banking info
    - If the taxpayer does not send banking information or request a qualified exception, the IRS will issue a paper check, but will not do so until after 6 weeks has passed.
- Bank Information (routing and account numbers)
- Consents (4 consents to complete)
- Review 1040
- Doublecheck
- Explain quality review process to taxpayer

Consents

- You allow us to Use non-identifiable tax information to create reports.
- You allow us to Disclose this same info to partner organizations, such as total site refund amount, for better understanding of trends and success.
- You allow us to make your tax return information available to other VITA sites within the Cincinnati region that you may visit – for ease and accuracy in preparing follow-on years' returns.
- You allow the tax office that prepares your return to report data to their parent organization (United Way). If no, the return cannot be efiled, must be printed and mailed, and United Way will be unable to provide follow-up support.

Quality Review! Accuracy is Important

- The return e-files promptly without a reject (10% reject rate last year)
- The taxpayer
  - Gets the maximum refund
  - Pays the minimal due
- The taxpayer doesn‘t get follow-up questions from the IRS
- Builds confidence in the VITA network
  - UWGC Free Tax Prep was 95.77% accurate on accepted returns through September

Quality Review Methods

- Quality review (QR) method depends on site size, number of experienced volunteers available, and certification level of the volunteers at the site.
- Two acceptable methods:
  - Designated Review - a designated Quality Reviewer, a volunteer who is solely dedicated to reviewing returns prepared by the other volunteers at the site
  - Peer Review – if a designated Quality Reviewer is not available, volunteers can review each other's returns.
- Note: Self-Review, quality reviewing a return you prepared, is never an acceptable quality review method.

Every return needs to be Quality Reviewed

Quality Review Process

- Preparer, Quality Reviewer or Site Coordinator
- Checklist and remediation - Accuracy of return to see if return says what it should?
  - Check documents again- are all documents accounted for and included on return?
  - Check all names, address, birthdates, and social security numbers
  - Check filing status, income issues
  - Fix errors
  - Tell preparer/Site Coordinator if there are frequent mistakes

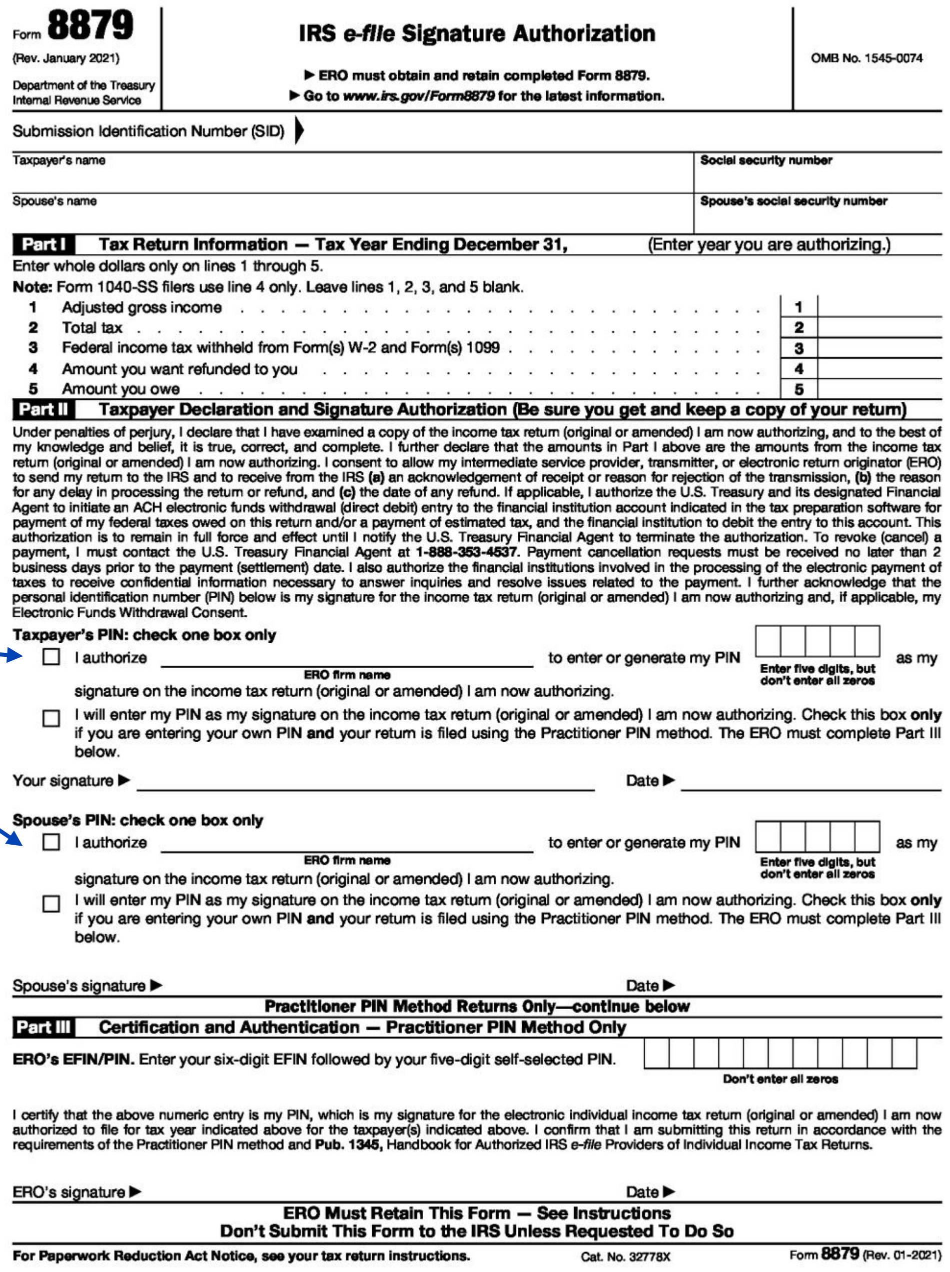
  - Continued on next slide...

Quality Review Process Continued

- Review with Taxpayer
  - Print the 1040 and review with taxpayer
  - Explain to taxpayer that this is their return, and they are responsible for its accuracy (not you)
  - Taxpayer signs Form 8879 for eFiling or Form 1040 if they are mailing a paper return
- Ask Site Coordinator what paperwork to keep and what to provide back to the taxpayer
- Send the taxpayer on their way
  - Give them back ALL their documents including SS Cards and Driver's License and Form 8879 (most sites)

Form 8879

- Have taxpayer(s) sign to authorize Efiling after you explain they are responsible for the information on the return



Form **8879**

(Rev. January 2021)

Department of the Treasury
Internal Revenue Service

IRS *e-file* Signature Authorization

▶ ERO must obtain and retain completed Form 8879.
▶ Go to *www.irs.gov/Form8879* for the latest information.

OMB No. 1545-0074

Submission Identification Number (SID) ▶

Taxpayer's name	Social security number
Spouse's name	Spouse's social security number

Part I **Tax Return Information — Tax Year Ending December 31,** (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

Note: Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1	Adjusted gross income	1	
2	Total tax	2	
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	
4	Amount you want refunded to you	4	
5	Amount you owe	5	

Part II **Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)**

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537**. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

☐ I authorize ____________ to enter or generate my PIN ☐☐☐☐☐ as my
ERO firm name — Enter five digits, but don't enter all zeros
signature on the income tax return (original or amended) I am now authorizing.

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ▶ Date ▶

Spouse's PIN: check one box only

☐ I authorize ____________ to enter or generate my PIN ☐☐☐☐☐ as my
ERO firm name — Enter five digits, but don't enter all zeros
signature on the income tax return (original or amended) I am now authorizing.

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ▶ Date ▶

Practitioner PIN Method Returns Only—continue below

Part III **Certification and Authentication — Practitioner PIN Method Only**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.
Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Pub. 1345,** Handbook for Authorized IRS *e-file* Providers of Individual Income Tax Returns.

ERO's signature ▶ Date ▶

ERO Must Retain This Form — See Instructions
Don't Submit This Form to the IRS Unless Requested To Do So

For Paperwork Reduction Act Notice, see your tax return instructions. Cat. No. 32778X Form **8879** (Rev. 01-2021)

Follow-up Work

- Preparer work is complete
- Site coordinator or authorized volunteer will submit the efiles
  - Some returns will get rejected
    - Dependent already claimed
    - Name does not match SSN
    - Missing forms (1095-A)
  - Site coordinator will try to fix and re-submit based on information that site coordinator has (W2s, phone numbers, etc.)
- The Site Coordinator might have to follow-up with the taxpayer
  - To work through filing errors the site coordinator could not resolve
  - You need more time to research a particular tax issue
  - You need the taxpayer to come back to deliver additional documents to finish the return
- **At no point should preparer or quality reviewer contact taxpayer without direction from Site Coordinator**

Polling #3

Tax Preparer is always responsible for ….?

BREAK

15 minutes

C. Common Tax Forms

Common Tax Documents

- ITIN Letter – Letter from IRS with tax filing number assigned – begins with 9
- W2 – Issued by employer showing earnings, withholding, etc..
- 1099-INT – Issued by financial institution showing interest earned for year
- 1099-DIV – Issued by financial institution showing dividends paid for year
- 1099-R – Issued by financial institution showing withdrawal amount for year
- 1099-SA - Issued by financial institution showing Health Savings Account (HSA) or Medical Savings Account (MSA) withdrawals
- SSA-1099 –Statement form Social Security showing payments received for year, Medicare payment and any federal tax withholding
- RRB-1099 –Statement from Railroad Retirement Board showing payments
- 1095-A – Statement from insurance company showing premium tax credits to reconcile account (taxpayer may need to repay some payments
- 1099 NEC - Statement from company showing nonemployee compensation, i.e. UBER
- 1099-K – Statement from company/vendor showing credit card payments for services/products

What is an ITIN letter?

- Individual Taxpayer Identification Number
- A tax processing nine-digit number issued by the IRS
- The ITIN contains nine digits and is formatted like an SSN (XXX-XX-XXXX)
- Begins with the number 9
- Generally, you should enter the ITIN on the return wherever the SSN is requested
- Issued to person who has US sourced income they need to report to the IRS

4012: R-4

W-2

	a Employee's social security number 416-00-0000	OMB No. 1545-0029	Safe, accurate, FAST! Use IRS e-file. Visit the IRS website at www.irs.gov/efile.
b Employer identification number (EIN) 35-7000000		1 Wages, tips, other compensation $37,353.00	2 Federal income tax withheld $3,200.00
c Employer's name, address, and ZIP code CLEAR CREEK SCHOOL DISTRICT		3 Social security wages $38,353.00	4 Social security tax withheld $2,377.89
		5 Medicare wages and tips $38,353.00	6 Medicare tax withheld $556.12
		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. VINCENT HUNTER		11 Nonqualified plans	12a See instructions for box 12 Code D $1,000.00
		13 Statutory employee ☐ Retirement plan ☒ Third-party sick pay ☐	12b Code
		14 Other	12c Code
			12d Code
f Employee's address and ZIP code			

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	52-2000000	$37,353.00	$500			

Form **W-2** **Wage and Tax Statement** 2025

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.

4012: D-13 for Box 12 Codes

4012: D-9

1099-INT

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. NEW BANK	Payer's RTN (optional)	OMB No. 1545-0112 Form **1099-INT** (Rev. January 2024)	**Interest Income**
	1 Interest income $ $140.00	For calendar year ____	
	2 Early withdrawal penalty $ $28.OO		**Copy 1** **For State Tax Department**
PAYER'S TIN / RECIPIENT'S TIN	3 Interest on U.S. Savings Bonds and Treasury obligations $		
RECIPIENT'S name JOE LOPEZ	4 Federal income tax withheld $	5 Investment expenses $	
	6 Foreign tax paid $	7 Foreign country or U.S. territory	
Street address (including apt. no.)	8 Tax-exempt interest $	9 Specified private activity bond interest $	
City or town, state or province, country, and ZIP or foreign postal code	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. 1-2024) 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. NEW BANK	1a Total ordinary dividends $ $2,600.00 1b Qualified dividends $ $2,600.00	OMB No. 1545-0110 Form **1099-DIV** (Rev. January 2024) For calendar year ______	**Dividends and Distributions**
	2a Total capital gain distr. $	2b Unrecap. Sec. 1250 gain $	**Copy B** **For Recipient**
PAYER'S TIN: 99-54321XX RECIPIENT'S TIN: 608-00-XXXX	2c Section 1202 gain $	2d Collectibles (28%) gain $	
	2e Section 897 ordinary dividends $	2f Section 897 capital gain $	
RECIPIENT'S name	3 Nondividend distributions $	**4 Federal income tax withheld** $ $260.00	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 Section 199A dividends $	6 Investment expenses $	
City or town, state or province, country, and ZIP or foreign postal code	7 Foreign tax paid $	8 Foreign country or U.S. possession	
	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. 1-2024) (keep for your records) www.irs.gov/Form1099DIV Department of the Treasury - Internal Revenue Service

- NOTE: Qualified dividends are ordinary dividends that qualify for lower, long-term capital gains tax rates and are reported on 1099-DIV

4012: D-22

1099-R

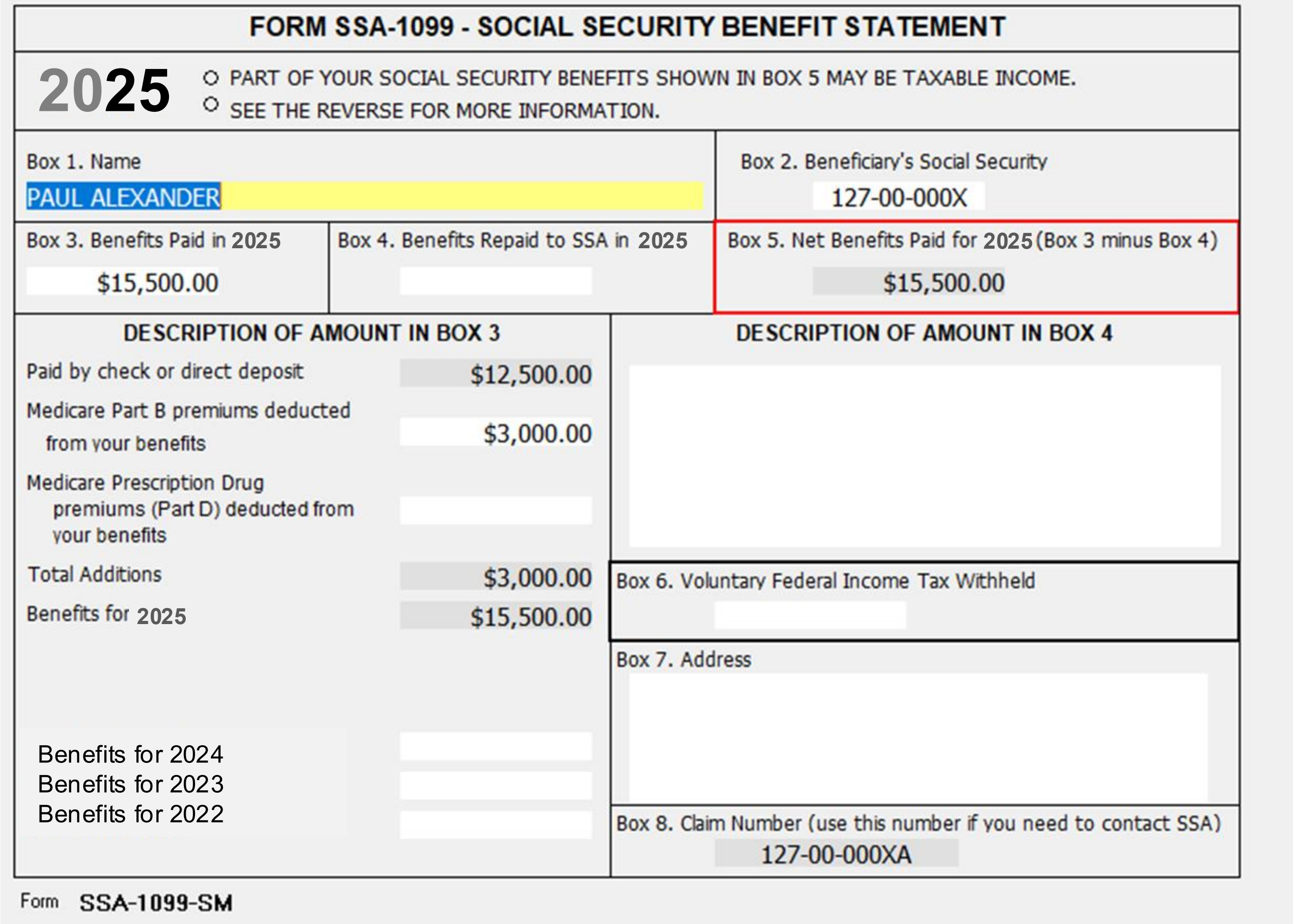
☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. LIBERTY ENTERPRISES	1 Gross distribution $ $20,100.00 2a Taxable amount $ $20,100.00	OMB No. 1545-0119 2025 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
PAYER'S TIN 41-200000X / RECIPIENT'S TIN 417-00-00XX	3 Capital gain (included in box 2a) $	4 Federal income tax withheld $ $2,010.00	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.
RECIPIENT'S name FAITH HUNTER	5 Employee contributions/ Designated Roth contributions or insurance premiums $	6 Net unrealized appreciation in employer's securities $	
Street address (including apt. no.)	7 Distribution code(s) 7 / IRA/ SEP/ SIMPLE ☐	8 Other $ / %	This information is being furnished to the IRS.
City or town, state or province, country, and ZIP or foreign postal code	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

4012: D-58

SSA-1099



FORM SSA-1099 - SOCIAL SECURITY BENEFIT STATEMENT

2025

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

Box 1. Name PAUL ALEXANDER	Box 2. Beneficiary's Social Security 127-00-000X

Box 3. Benefits Paid in 2025 $15,500.00	Box 4. Benefits Repaid to SSA in 2025	Box 5. Net Benefits Paid for 2025 (Box 3 minus Box 4) $15,500.00

DESCRIPTION OF AMOUNT IN BOX 3

Paid by check or direct deposit	$12,500.00
Medicare Part B premiums deducted from your benefits	$3,000.00
Medicare Prescription Drug premiums (Part D) deducted from your benefits	
Total Additions	$3,000.00
Benefits for 2025	$15,500.00
Benefits for 2024	
Benefits for 2023	
Benefits for 2022	

DESCRIPTION OF AMOUNT IN BOX 4

Box 6. Voluntary Federal Income Tax Withheld

Box 7. Address

Box 8. Claim Number (use this number if you need to contact SSA)
127-00-000XA

Form SSA-1099-SM

- Up to 85% of Social Security Income may be taxable
- Taxable percentage depends on filing status and combined income (AGI plus non-taxable interest, plus half of Social Security benefit)

4012: D-57

RRB-1099-R

UNFOLD TO SEE ALL TAX STATEMENT FORMS - SEE REVERSE SIDE FOR GENERAL INFORMATION

PAYER'S NAME, STREET ADDRESS, CITY, STATE, AND ZIP CODE **UNITED STATES RAILROAD RETIREMENT BOARD** 844 N RUSH ST CHICAGO IL 60611-1275	**2025**	**PAYMENTS BY THE RAILROAD RETIREMENT BOARD**
PAYER'S FEDERAL IDENTIFYING NO.	3. Gross Social Security Equivalent Benefit Portion of Tier 1 Paid in 2024	
1. Claim Number and Payee Code	4. Social Security Equivalent Benefit Portion of Tier 1 Repaid to RRB in 2024	
2. Recipient's Identification Number	5. Net Social Security Equivalent Benefit Portion of Tier 1 Paid in 2024	
Recipient's Name, Street Address, City, State, and Zip Code	6. Workers' Compensation Offset in 2024	
	7. Social Security Equivalent Benefit Portion of Tier 1 Paid for 2023	
	8. Social Security Equivalent Benefit Portion of Tier 1 Paid for 2022	
	9. Social Security Equivalent Benefit Portion of Tier 1 Paid for Years Prior to 2022	
	10. Federal Income Tax Withheld	11. Medicare Premium Total

COPY C -

FOR RECIPIENT'S RECORDS.

THIS INFORMATION IS BEING FURNISHED TO THE INTERNAL REVENUE SERVICE.

FORM RRB-1099

DO NOT ATTACH TO YOUR INCOME TAX RETURN

Polling #4

Information in Box 12 of form W-2 is....?

4012: D-13

Look and Feel of TaxSlayer

Actual Tax Returns

- Before you begin any entry in TaxSlayer, be sure that you have completed the following steps:
  - Reviewed Intake Form (13614-C) with the taxpayer, resolving any questions
  - Verified that you have all necessary tax documents
  - Verified Income
  - Determined filing status

- TaxSlayer Practice Lab: https://vita.taxslayerpro.com/ (see United Way Tech Video for more information)
  - Select *Practice Lab* on right
  - Password: TRAINPROWEB

Joe Griswold Scenario

- Joe is age 45 and was widowed in July 2024. He has a daughter, Josie, age 5, who lived with him the entire year.
- Joe provided the entire cost of maintaining the household and over half of the support for Josie.
- He has a W-2 and a 1099-INT.

Joe Griswold 13614-C Page 1

Form **13614-C** (October 2025)	Department of the Treasury - Internal Revenue Service **Intake/Interview and Quality Review Sheet**	OMB Number 1545-1964

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 1-5 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	M.I.	Last name	Your date of birth	Your job title
Joe		Griswold	11/1/79	Security Guard
Spouse's first name	M.I.	Last name	Spouse's date of birth	Spouse's job title

Mailing address	Apt #	City	State	ZIP code
12 Main St		Loveland	OH	45140

Your telephone number	Spouse's telephone number	Email address (optional)	Did you live or work in two or more states in 2025
		jgris@gmail.com	☐ Yes ☒ No

Can anyone else claim you or your spouse on their tax return ☐ **Yes** ☐ **No**

Check if you or your spouse were in 2025:

A U.S. citizen	☒ You	☐ Spouse	☐ No
In the U.S. on a visa	☐ You	☐ Spouse	☐ No
A full-time student	☐ You	☐ Spouse	☐ No
Legally blind	☐ You	☐ Spouse	☐ No
Totally and permanently disabled	☐ You	☐ Spouse	☐ No
Issued an identity protection PIN (IPPIN)	☐ You	☐ Spouse	☐ No
Owners or holders of any digital assets	☐ You	☐ Spouse	☐ No

If due a refund, how would you like your refund
☐ Direct deposit ☐ Check by mail
☐ Split refund between accounts ☐ Other ______

If you have a balance due, how would you like to make your payment
☒ Bank account ☐ IRS.gov Direct Pay
☐ Set up installment agreement ☐ 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, or your spouse if married filing jointly, like $3 to go to the Presidential Election Campaign Fund ☐ You ☐ Spouse ☒ No

As of December 31, 2025, what was your marital status
☐ **Never Married** ☐ **Married** If married, were you married on the last day of the year ☐ Yes ☐ No
Did you and your spouse live apart all of the last 6 months of the year ☐ Yes ☐ No
☐ **Divorced** ☐ **Legally Separated but not Divorced** ☒ **Widowed**
Date of final decree ______ Date of separate maintenance decree ______ Year of spouse's death 2024

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 2025	Single or Married as of 12/31/2025 (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 $5,200 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
Josie	3/1/2020	Daughter	12	S	Y	Y	Y	N	N	N	N	Y	Y	Y

Joe Griswold W-2

	a Employee's social security number 328-00-1234	OMB No. 1545-0008

b Employer identification number (EIN) 12-5464646	1 Wages, tips, other compensation 48500	2 Federal income tax withheld 2200
c Employer's name, address, and ZIP code SHIRLEY ADVT 12 MILL ST LOVELAND OH 45140	3 Social security wages 50000	4 Social security tax withheld 3100
	5 Medicare wages and tips 50000	6 Medicare tax withheld 725
	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. JOE GRISWOLD PART A 12 MAIN ST LOVELAND OH 45140	11 Nonqualified plans	12a Code D 1500
	13 Statutory employee [ ] Retirement plan [X] Third-party sick pay [ ]	12b Code
	14 Other	12c Code
f Employee's address and ZIP code		12d Code

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
OH	987654321	50000	650			

Form **W-2** Wage and Tax Statement **2025** Department of the Treasury—Internal Revenue Service

Joe Griswold 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. Best Bank 12 ABC St. Loveland, OH 45140	Payer's RTN (optional) 1 Interest income $ 200.00	OMB No. 1545-0112 Form **1099-INT** (Rev. January 2024) For calendar year 2025	**Interest Income**
	2 Early withdrawal penalty $ 20.00		**Copy B** **For Recipient**
PAYER'S TIN 12-3456789 / RECIPIENT'S TIN 987-65-4321	3 Interest on U.S. Savings Bonds and Treasury obligations $		
RECIPIENT'S name Joe Griswold	**4 Federal income tax withheld** $	5 Investment expenses $	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.) 12 Main St.	6 Foreign tax paid $	7 Foreign country or U.S. territory	
City or town, state or province, country, and ZIP or foreign postal code Loveland, OH 45140	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. 1-2024) (keep for your records) www.irs.gov/Form1099INT Department of the Treasury - Internal Revenue Service

Polling #5

To determine Joe’s filing status, a good first step would be....?

Determining Filing Status

4012: B-13

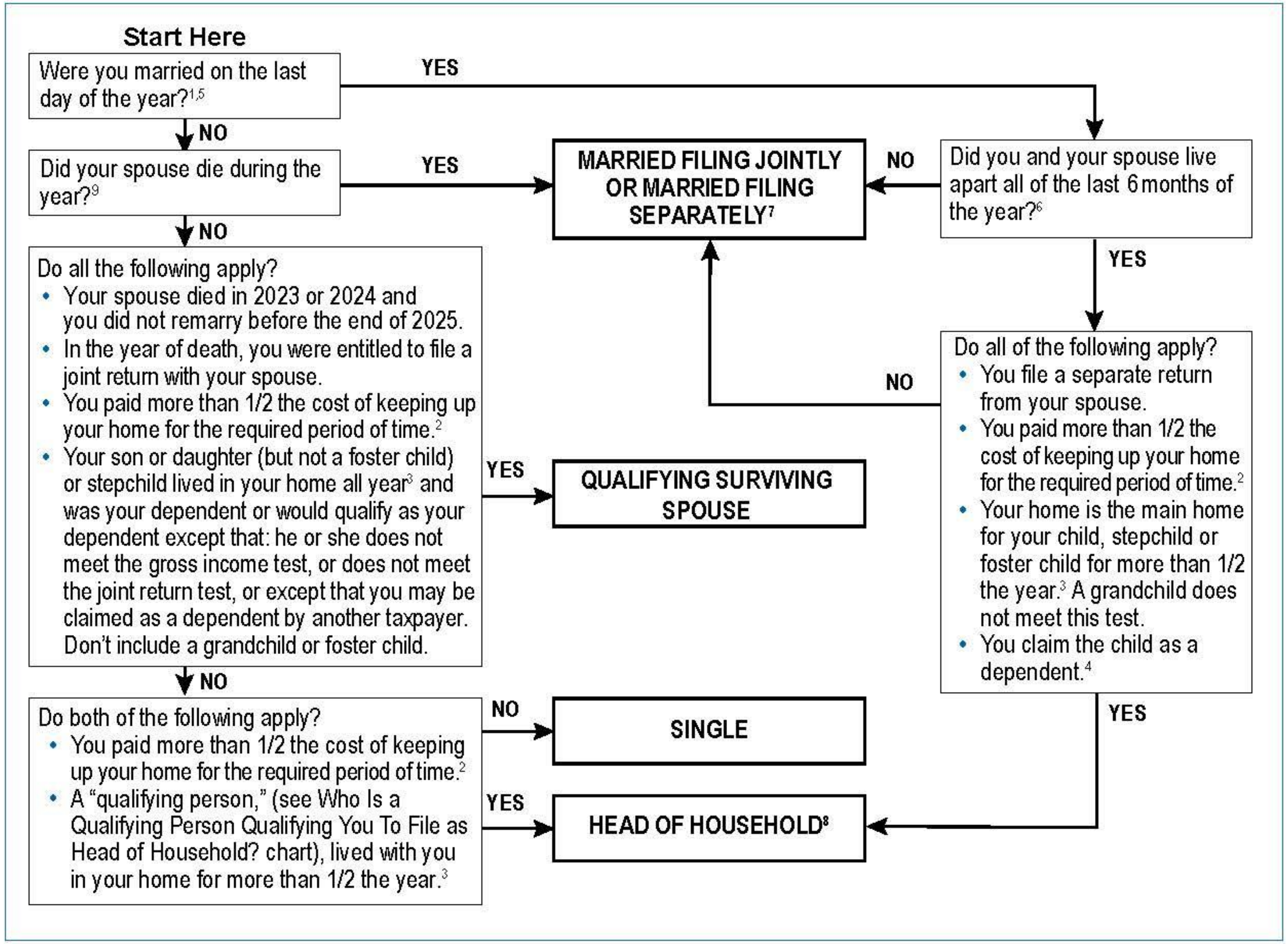
- Your tools:
  - Intake Sheet Form 13614-C Page 1
  - Publication 4012 VITA/TCE Volunteer Resource Guide
    - Decision Tree Page B-13
    - Pages B: 14-25

Filing Status Decision Tree

4012: B-13

Determination of Filing Status – Decision Tree

For TaxSlayer entries, see Entering Filing Status later in this tab.



Polling #6

What is Joe’s most advantageous filing status?

Joe Griswold Scenario

- Once you have determined Joe's filing status, you can begin his return
- Tax Slayer Online
- Enter personal information for Joe and daughter Josie
- Enter information for both his W-2 and his interest.

Joe Griswold Return

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

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
- Volunteer Tax Alerts – Includes Corrections to Form 6744

All available at irs.gov

United Way Volunteer Resources

UNITED WAY
Greater Cincinnati

- **VOLUNTEER RESOURCES - Link to page:** UWCC.org/tax-volunteer
- **Information Session**
- *Download this presentation's accompanying slides.*
- **Tech Training**
- *Download this presentation's accompanying slides.*
- **Tax Training - Part A**
- A recording of training be posted on Dec. 8, 2025.
- **Tax Training - Part B**
- A recording of training will be posted on Dec. 15, 2025.
- **Returning Volunteer Training**
- A recording of training will be posted on Jan. 19, 2026.
- **State Tax Returns Training (OH, KY, IN)**
- A recording of training will be posted on Jan. 19, 2026.
- **Special Topics Training**
- A recording of training will be posted on Jan. 29, 2026.

VOLUNTEER RESOURCES Page also includes links to the following

- **List of Sites**
- **Resource Sheet**
- **Website & Password Sheet**
- **Mobilize Guide**

IRS 4012 and 6744 Hard Copies

- New and returning volunteers can pick up a hard copy 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, Thursday, or Friday 10 am to 6 pm. Wednesday 10 am to 8 pm

- Center for Great Neighborhoods, 321 W. MLK/12th St., Covington, KY 41011 – Monday through Thursday 9 am to 5 pm and Friday 9 am to 12 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.

Where can I volunteer?

There are many volunteer options across the region as well as options to volunteer remotely. On the next slide are sites that need volunteers.

If these sites don’t work for you, email freetax@uwgc.org for additional options.

Where do we need help?

Site Name	Model	Site Details	Volunteers Needed	Site Address	Open Date	Close Date	Day(s) and time(s) of Operation	Site Coordinator
Avondale Business Center (Roving)	In-person | On-site, same-day	This site will use volunteers from our AmeriCorps NCCC team. Individual experienced reviewers are also welcome to volunteer here!	**2 Reviewers**	3635 Reading Road, Cincinnati, OH 45229	2/2/2026	4/13/2026	Every other Monday (2/2,2/16,3/2,3/16,3/30, 4/13) 9 AM - 2 PM	Adrienne Brandicourt, adrienne.brandicourt@uwgc.org
Boone County Library - Florence	Drop-off & Pick up | Remote Preparation	Remote prep new volunteers welcome.	**3 preparers**	7425 US-42, Florence , KY 41042	1/26/2026	3/30/2026	Mondays, 5 PM - 6 PM	Kevin Byrne, kevinbyrneky@gmail.com
Brown County Chamber of Commerce	TBD	This site will use volunteers from our AmeriCorps NCCC team. Individual experienced reviewers are also welcome to volunteer here!	**1 reviewer**	720 N High St, Mt Orab, OH 45154	2/6/2026	4/3/2026	Every other Friday 10:00AM - 12:00PM (Open 2/6, 2/20, 3/6, 4/3)	Charles Lewis, chaz45237@gmail.com
Care Center	In-person | On-site, same-day	This site only prepares tax returns for residents of Ohio. New volunteers welcome.	**Contact us at freetax@uwgc.org**	11020 S. Lebanon Road, Loveland , OH 45140	1/27/2026	4/11/2026	Tuesdays, 5 PM - 9 PM Saturdays, 9 AM - 12 PM	Jim Yuhas, carecentertaxes@gmail.com
Catholic Charities Southwestern Ohio	In-person | On-site, same-day	Closed site for refugee and immigrant taxpayers only. Appointment dates vary throughout the season. Any volunteers welcome!	**TBD**	7162 Reading Rd., Suite 600, Cincinnati, OH 45237	1/12/2026	4/11/2026	Tuesdays and Thursdays (Saturdays depending on need), 9 AM - 3 PM	Maher Massalkhi, mmassalkhi@ccswoh.org

Site Name	Model	Site Details	Volunteers Needed	Site Address	Open Date	Close Date	Day(s) and time(s) of Operation	Site Coordinator
Center for Employment Training (Brighton Center)	In-person | On-site, same-day	New volunteers welcome.	**Any Volunteers Accepted**	601 Washington Ave., Ste. 140, Newport, KY 41071	1/31/2026	4/11/2026	Saturdays, 9 AM - 2 PM	Tiffany Pleasant, tpleasant@brightoncenter.com
Center for Great Neighborhoods	In-person | On-site, same-day	New volunteers welcome.	**TBD**	321 W. MLK Jr. Blvd, Covington , KY 41011	1/24/2026	4/11/2026	Tuesdays 3PM - 7PM Saturdays 9AM - 2PM	Margaret (Peg) Baldock, baldockma54@gmail.com
Centro de Amistad/Center for Great Neighborhoods	In-person | On-site, same-day	Closed for holidays and bad weather.	**TBD**	321 W. MLK Jr. Blvd, Covington , KY 41011	1/26/2026	4/13/2026	Mondays, 1 PM - 4 PM	Mary Lepper, lepperm6@gmail.com
Cincinnati Children's Hospital	In-person | On-site, same-day	Closed site for patient families only. Any volunteers welcome!	**Contact us at freetax@uwgc.org**	3430 Burnet Ave, Cincinnati, OH 45229	2/3/2026	3/27/2026	Tuesdays 12PM - 5PM (2/3,2/10,2/17 only) Fridays 12PM - 5PM (closed 3/13)	John Feister, john.feister@cchmc.org
Cincinnati-Hamilton County Community Action Agency (CAA)	In-person | On-site, same-day & Drop-off & Pick up | Remote Preparation	New volunteers welcome.	**TBD**	1740 Langdon Farm, Cincinnati, OH 45237	1/0/1900	1/0/1900	0	Hardrie Diggs hdiggs@cincy-caa.org
Clermont County Library (formerly Clermont County Community Services)	In-person | On-site, same-day	New volunteers welcome.	**2 greeters and 2 preparers**	4450 Glen-Este-Withamsville Rd, Cincinnati, OH 45245	2/5/2026	4/10/2026	Thursdays, 12 PM - 4 PM Fridays, 10 AM - 5 PM	Sally Aiken, sally.aiken@uwgc.org
Elder High School - Schaeper Center	In-person | On-site, same-day	New volunteers welcome.	**2 preparers**	4005 Glenway Ave., Cincinnati, OH 45205	2/7/2026	4/11/2026	Saturdays, 9 AM - 3 PM	Paul Hegedus, plhegedus3145@gmail.com

Site Name	Model	Site Details	Volunteers Needed	Site Address	Open Date	Close Date	Day(s) and time(s) of Operation	Site Coordinator
Grant County Public Library (Brighton Center) (Formerly Grant County Chamber of Commerce)	In-person | On-site, same-day	New volunteers welcome.	**Any Volunteers Accepted**	201 Barnes Rd, Williamstown, KY 41097	2/4/2026	4/1/2026	Every 1st & 3rd Wednesday of each month, 1 PM - 5 PM	Tiffany Pleasant, tpleasant@brightoncenter.com
Harrison Branch Library	Drop-off & Pick up | Remote Preparation	Onsite volunteers needed to help do intake and scan documents. Preparation will be remote.	**2 greeters and 2-3 preparers**	10398 New Haven Rd, Harrison, OH 45030	1/31/2026	4/11/2026	Saturdays, 10 AM - 4PM, closed 12 - 1 PM for lunch.	Shirley Bonkowski, skbonk17@gmail.com
Healing Center	In-person | On-site, same-day	New volunteers welcome.	**TBD**	11345 Century Circle West, Cincinnati, OH 45246	1/24/2026	4/11/2026	Thursdays, 9 AM - 12 PM Saturdays, 9 AM - 12 PM	Candy Irwin, larrycandy1977@gmail.com
Hearing Speech & Deaf Center of Greater Cincinnati	In-person | On-site, same-day	Closed site for American Sign Language (ASL) users. ASL interpreters provided. New volunteers welcome.	**TBD**	2825 Burnet Avenue, Suite 330, Cincinnati, OH 45202	2/10/2026	3/27/2026	Feb 10, 9:30 AM - 3:30 PM March 9, 9:30 AM - 3:30 PM Feb 26, 9:30 AM - 3:30 PM March 27, 9:30 AM - 3:30 PM	Elizabeth Whelpdale, ewhelpdale@hearingspeechdeaf.org
Lincoln Heights Missionary Baptist Church	In-person | On-site, same-day	This site will use volunteers from our AmeriCorps NCCC team. Individual experienced reviewers are also welcome to volunteer here!	**2 reviewers**	9991 Wayne Ave, Cincinnati, OH 45215	2/9/2026	4/6/2026	Every other Monday 9:30 AM - 2PM (2/9,2/23,3/9,3/23,4/6)	Adrienne Brandicourt, adrienne.brandicourt@uwgc.org
Madisonville Branch Library (Roving)	In-person | On-site, same-day	Open seven Mondays during tax season. New volunteers welcome.	**2 greeters and 2-3 preparers**	4910 Whestel Ave., Cincinnati, OH 45227	2/16/2026	3/30/1936	Mondays, 2 PM - 5 PM	Adrienne Brandicourt, adrienne.brandicourt@uwgc.org
Millvale Recreation/Community Center	In-person | On-site, same-day	Site runs bi-weekly, every other Saturday. No prior year returns completed. New volunteers welcome.	**TBD**	3303 Beekman Street, Cincinnati, OH 45225	1/31/2026	4/11/2026	Every other Saturday, 10 AM - 3 PM	Jodie Barnes, jbarnes@usavingsbank.com

Site Name	Model	Site Details	Volunteers Needed	Site Address	Open Date	Close Date	Day(s) and time(s) of Operation	Site Coordinator
Northern Kentucky Community Action Agency - Carroll County	In-person | On-site, same-day	Variable dates and times. New volunteers welcome.	**TBD**	1014 Seminary Street, Carrollton , KY 41008	1/31/2026	2/28/2026	Saturdays 9 AM - 1 PM	Sheila Brock, sbrock@nkcac.org
Northern Kentucky Community Action Agency - Grant County	In-person | On-site, same-day	Variable dates and times. New volunteers welcome.	**TBD**	1116 N. Main Street, Williamstown, KY 41097	1/17/2026	3/14/2026	Saturdays 9 AM - 1 PM	Sheila Brock, sbrock@nkcac.org
Northminster Presbyterian Church	In-person | On-site, same-day	New volunteers welcome.	**2 preparers**	703 Compton Rd., Cincinnati, OH 45231	1/28/2026	4/15/2026	Tuesdays 2/10, 2/24, and 3/10, 11 AM - 4 PM and Wednesdays, 11 AM - 4 PM	Michael Telljohann, michaeltelljohann@gmail.com
Ohio Means Jobs - Butler County	In-person | On-site, same-day	New volunteers welcome.	**Contact us at freetax@uwgc.org**	TBD	1/24/2026	4/15/2026	Wednesdays, 5:30 - 8 PM Saturdays 8 AM - 1 PM	Keith Gehring, kgehring@fuse.net
Ohio Means Jobs - Cincinnati-Hamilton County	In-person | On-site, same-day	New volunteers welcome.	**1 greeter and 1-2 preparers**	1916 Central Parkway, Cincinnati, OH 45214	1/31/2026	4/11/2026	Saturdays, 9:00 AM - 1:00 PM	Charles Lewis, chaz45237@gmail.com
Price Hill Branch Library	In-person | On-site, same-day	This site will use volunteers from our AmeriCorps NCCC team. Individual experienced reviewers are also welcome to volunteer here!	**1 reviewer**	970 Purcell Ave, Cincinnati, OH 45205	1/29/2026	4/9/2026	Thursdays 1 PM - 6 PM	Adrienne Brandicourt, adrienne.brandicourt@uwgc.org
Shelby St Brighton Center (Formerly Kentucky Career Center (Brighton Center)	In-person | On-site, same-day	New volunteers welcome.	**Any Volunteers Accepted**	11 Shelby St, Florence , KY 41042	2/5/2026	4/9/2026	Thursdays, 3 PM - 7 PM	Tiffany Pleasant, tpleasant@brightoncenter.com
United Way of Greater Cincinnati	In-person | On-site, same-day	This site will use volunteers from our AmeriCorps NCCC team and corporate groups that would like to volunteer as a team. Individual experienced reviewers are also welcome to volunteer here!	**2 experienced reviewers**	2400 Reading Road, Cincinnati, OH 45202	2/4/2026	4/15/2026	Wednesdays 1PM - 6 PM	Adrienne Brandicourt, adrienne.brandicourt@uwgc.org
United Way Southeast Indiana (Roving)	Drop-off & Pick up | Remote Preparation	Variable dates and times for intake. Tax prep is mostly virtual.	**TBD**	488 Ludlow St., Greendale, IN 47025	2/3/2026	3/26/2026	Tuesdays, 12:30 PM-3:30 PM Thursdays, 12:30 PM-3:30 PM	Adrienne Brandicourt, adrienne.brandicourt@uwgc.org
Walnut Hills Public Library (Formerly Madisonville Recreation Center)	In-person | On-site, same-day	New volunteers welcome.	**1 greeter and 4 preparers**	2533 Kemper Ln, Cincinnati, OH 45206	2/7/2026	4/11/2026	Saturdays, 10 AM - 5 PM	Yvonne Smith, madisonvilletaxsite@gmail.com

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've got this!

What’s Next?

- Finish the Volunteer Standards of Conduct test and Intake/Interview and Quality Review test
- Make a list of your questions
- Bring it all back to the Part B session, and we’ll answer your questions before we start Part B topics.
- For practice - replicate your personal 2024 return in the Practice Lab

Frequently Asked Questions

- **Should I take the Advanced Certification test today?**
  - Not yet. Please return for Part B training. Both Part A & Part B training cover the topics for test success
- **When do I need to complete my certifications?**
  - Before you serve at a tax site
  - A **study guide** will be published via Mobilize to assist with the certification
- **Is there an income limit for taxpayers?**
  - The income limit for tax filers is $84,000
- **Does TaxSlayer work for State returns?**
  - TaxSlayer software provides for preparation of state returns for all states that have personal income tax

Join us for Part B Training

- Come back for Part B regardless of the role you plan to pursue
- Dates – December 13, January 10, and January 14
- The more you know about VITA and tax law, the more you will be able to help the families who seek our services.
- Sign up here

Welcome to our team!

UNITED WAY
Greater Cincinnati