

Part B Training Session

Questions & Answers

December 13, 2025

General

1. **Q1:** Where can I find information about: Pre-recorded training videos and related PDF slides, Certification website, TaxSlayer Practice Lab, Electronic IRS publications and other resources, Mobilize, Free Tax Prep Site Listing, training dates?

A1: United Way of Greater Cincinnati's [website https://www.uwgc.org/tax-volunteer](https://www.uwgc.org/tax-volunteer). The [Resources Sheet](#) on this website provides a thorough list of helpful links.

2. **Q2:** What is the certification path?

A2: 1) Volunteer Standards of Conduct 2) Intake/Interview and Quality Review and 3) Basic or Advanced. The certification testing site imposes the same path. All tests are available at the same website. This certification path is required of both new and returning volunteers.

3. **Q3:** Is the certification test website ready?

A3: The expected date is Monday, December 15th. We encourage you to wait to submit your answers online until the training committee has fully tested it. Also, the training committee will issue a Study Guide approximately two days after the certification testing site is officially up.

4. **Q4:** Is the \$84,000 limit based on Total Income or AGI?

A4: It is based on AGI.

5. **Q5:** Can a tax preparer volunteer in KY and OH?

A5: Absolutely.

6. **Q6:** I am having trouble with the Mobilize registration.

A6: Please send an email to freetax@uwgc.org and provide your contact info (e.g., name and email address).

7. **Q7:** If you pass the Advanced test, do I need to take the Basic?

A7: No. You can take the Advanced test without taking the Basic.

8. **Q8:** I heard My Free Taxes site is closed this year due to funding. Is this correct?

A8: The IRS Free File – which is an alliance with tax software companies – will be offered again this upcoming tax filing season. You may be thinking of the IRS Direct File that was recently suspended.

Tax Law

1. **Q1:** If someone wants to list business expenses and doesn't have it prepared, would you recommend giving them a copy of Schedule C and total up at a table before seeing preparer at the site?

A1: Sites will provide a Schedule C Intake Sheet for the taxpayer to prepare with the other intake forms.

2. **Q2:** Sometimes the TP doesn't know their annuity start date. Any suggestions?

A2: You can give the taxpayer the option to check with their employer's retirement department. Otherwise, the gross distribution is taxable. As a tax preparer, you might enter a Note on the taxpayer account to notify future preparers that the taxpayer elected not to pursue the information.

3. **Q3:** Are house repairs deductible?

A3: On non-rental property, repairs are not deductible. Improvements are an addition to basis and only benefit taxpayers when they sell the home. And of course, rental properties are Out-of-Scope for other reasons.

4. **Q4:** Is the taxpayer and spouse eligible for the EIC if only one of them is less than 65?

A4: As long as they meet the other criteria, including earned income, they are eligible (4012: I-4, Footnote 3).

5. **Q5:** Does TP have to request a new IP PIN each year or, if they had previous one, will it be automatically issued?

A5: A new IP PIN is generated each year and can be retrieved via the taxpayer's online IRS account if not received by mail.

6. **Q6:** Can you provide link to the Colorado tool for the simplified method?

A6: <https://cotaxaide.org/tools/Annuity%20Calculator.html>