VITA

Volunteer Income Tax Assistance

What to Bring to Your Local VITA Site!

- For married filing joint returns, both Taxpayer and Spouses **must be present to sign the tax returns** before it is electronically filed.
- **Proof of photo identifications** (need both Taxpayer and Spouse for Married Filing Joint Returns)
- **Social Security cards** or **ITIN** and **Birth dates** for you, your spouse and dependents on the tax return
- **A copy of last year's tax return**
- Proof of foreign status, if applying for an ITIN
- Wage and earning statements (Form W-2, W-2G, 1099-R, SSA-1099, 1099-Misc) from all employers
- Interest and dividend statements (Forms 1099-INT, 1095-DIV)
- Information for all other income
- Documents for medical deductions, property taxes paid, mortgage interest, auto registration, charity contributions and work expenses.
- Total paid to day care provider, their tax ID number and address
- **Forms 1095-A (Healthcare Marketplace)**, 1095-B or 1095-C
- Copies of income transcripts from IRS and state, if applicable
- Proof of **bank routing** and **account number** for Direct Deposit

VITA

Volunteer Income Tax Assistance

What West Valley VITA sites can do for you today.

We're here to help low- to moderate-income taxpayers, especially those 50 and older. A New Leaf VITA volunteers are trained to assist you in filing certain tax forms and schedules, including the Form 1040. However, the Volunteer Protection Act requires that our volunteers stay in the scope of the program. If volunteers feel they do not have adequate knowledge or your return is too complex, you may need to seek another qualified volunteer or will need to seek professional help.

We can prepare

- **Form 1040** with Schedules A, B, D and E
- **Schedule C** if no employees, no inventory, no losses or depreciation or expenses for business use of home, etc.
  - ➢ **1099-MISC** (**box 7 –** nonemployee compensation is reported on Schedule C/CEZ)
- **Schedule EIC** and **EIC Worksheets**
- **1099-MISC** (**box 1 or 2**— rents, royalties, reported on Schedule E with no expenses, depreciation)
- **1099-MISC** (**box 3 –** other income is reported on 1040 Line 21)
- **Form 1040-ES** (Estimated Payments)
- **Form 2441** (Child & Dependent Care)
- **Form 5405** (Repayment of First Time Home Buyers Credit)
- **Form 8283**, Section A, Part 1—non-cash contributions to charity limit of $500.
- **Form 8379** (Injured Spouse)
- **Form 8812** (Additional Child Tax Credit)
- **Form 8880** (Qualified Savings Credit)
- **Form 8888** (Allocation of Refund – Split refund)
- **Form 8863** (Education Credits)
- **Form 9465** (Installment Agreement)
- **Form 1040X** (Amended Returns, if trained in the tax year being amended)
- **Schedule K-1** that provides information only for interest, dividends and capital gain distributions and royalties (Schedule B, D, E)
- **Cancellation of Mortgage Debt—1099-A** and/or**1099-C** and **Form 982 or 1099-C for Credit Card Debt**. (Riverboat Bingo Site Only! – case by cases)
- **Health Savings Accounts—1099-SA** and **Form 8889**, if trained and certified*

* **HSA:** Only volunteers who have been certified may prepare returns containing HSA.

We cannot prepare

- **Married Filing Separate**
- **Schedule C:**
  - ➢ Hobby income or not-for-profit activity
  - ➢ Inventory
  - ➢ Expenses exceed $25,000
  - ➢ Cost of Goods sold
  - ➢ Expenses for employees
  - ➢ Business use of home
  - ➢ Depreciation or asset write-offs
  - ➢ Casualty losses
  - ➢ Accrual Methods of accounting
  - ➢ Net losses
- **1099-R, Box 7:** Code 2 with IRA/SEP/SIMPLE box is checked, 5, 6, 8, 9, A, E, J, K, N, P, R, T, U, & W
- **1099-C:** Credit Card Debt (most sites)
- **Schedule D:** Complicated and advanced Capital Gains and Losses
- **Schedule E:** Sales of Rental Property
- **Schedule F:** Farm Income
- **Form 8606:** Non-Deductible IRA
- **Form 8615:** Minor's Investment Income
- **Form SS-5:** request for Social Security
- **Form SS-8:** Worker Status Determination
- **Schedule K-1:** that involves depreciation or deductible expenses
- **Non-Cash Charitable donation over $500 (if itemizing)**

a new leaf

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