



VITA Greeter/Screeners Map

- Items **OUT OF SCOPE** for VITA are **underlined and highlighted**.
- Items requiring **specialty certification** (Military or International) are **highlighted in blue and marked with ***.
- **Notes** are **purple**.
- **Key points** of the intake form are **green**.
- For additional information, check IRS Pub 4012, pages 5-16

PART I – Your Personal Information

Legal Representation

Form 2848 (IRS Power of Attorney) is required for any other person to represent taxpayer in the process of filing tax return at VITA site.

1. Are you a U.S Citizen? – If the answer is “No”, ask “Did you reside in the U.S. for more than six months during the tax year?”. This will determine if taxpayer needs to file **1040-NR (Out of Scope)** or 1040. If taxpayer is a non-citizen but resided in the U.S. for more than six months during the tax year, write Resident Alien or RA. If U.S. residence of less than six months, refer to Pub 4012 L-1 to determine residency status. **If not a Resident Alien, return is out-of-scope.** We do not ask for verification of lawful presence status.

11. Victim of Tax Related Identity Theft? – Ask if they have ever reported to IRS. If yes, IP PIN is required for electronic filing or the return will get rejected. **If customer cannot provide the IP PIN we can still PAPER file their return.**

PART II – Marital Status and Household Information

Married Filing Separately:

Contact your site coordinator if customer insists on filing under this status.

Married:

Both spouses must be present to sign tax return prior to electronic submission or prior to providing paper copy of the return to the taxpayer for paper filing.

- Section 2 - Make sure **boxes A through I** have been all filled by the taxpayer. Help them if they ask or, if they've skipped items. List every person living in the household. If taxpayer is not claiming household member as a dependent, write a comment "not claiming" next to the household member's name.
 - Verify **dates of birth** by going over dates entered, with taxpayer.
 - **Column F – Resident of US, Canada or Mexico** – taxpayer should answer "yes" even if the dependents are undocumented but living in US. This question is not exclusively about lawful presence. (check Pub 4012, pg. L-1 for clarifications).

PART III – Income – Last Year, Did You (or Your Spouse) Receive

1. Wages or Salary (W-2)

W-2 forms for all jobs. Enter total number of jobs.

***W-2, Box 12, Code Q (nontaxable combat pay) - Military Certification and Active duty military taxpayer returns only**

W-2, Box 12, Code W – Advanced Certification (new in 2020)

**W-2, Box 12 Codes: R, T and FF
Ministers, certain clergy members W-2**

2. Tip Income

Tip income not included in W-2 - Ask if the tip income is included in W-2 wages. If not, taxpayer needs to know how much they have received in tips before they see tax preparer.

***Unreported tip income – Advanced Certification**

3. Scholarships (1098-T, W-2)

**Kiddie Tax Pub 4012, pg. J-6- Student with filing requirement and unearned income (including taxable scholarships) over \$2,200
Amounts in boxes 4 and 6 (adjustments)**

4. Interest/Dividends from checking/savings accounts, bonds, CDs, brokerage (1099-INT, 1099-DIV)

**Child's Interest/Dividend Earnings
1099-DIV Not in scope for boxes 2c, 2d, 9, 10 and Nominee Dividend.**

1099-INT - Box 9 – only code E is in scope

**1099-INT Not in scope for boxes labelled Nominee Interest and Accrued Interest
1099-INT Possibly not in scope for boxes 9 and 11 – see Pub 4012, pg. D-9 for details
If Foreign Account Tax Compliance Act (FATCA) filing is required**

5. Refund of state/local income taxes (1099-G)

Refund of state/local income taxes only matters if taxpayer itemized deductions last year. In that case, taxpayer should have received form 1099-G. Last year's Federal tax return can be used in lieu of 1099-G.

6. Alimony

An allowance paid to a person by that person's spouse or former spouse for maintenance, granted by a court upon a legal separation or a divorce or while action is pending.

Alimony income is counted only for divorces executed or modified before 2019 (more details Pub 4012, pg. D-3)

Alimony income resulted from divorces finalized prior to 1985

7. Self-Employment / Profit or Loss from a Business (1099-MISC, 1099-NEC, cash, virtual currency, or other property or services)

Refer to Small business tax preparation documents (English and Spanish) to see what's required, prior to taxpayer meeting with a tax preparer. Total income and expenses needed. If there is a mileage, taxpayer needs to know the exact number of business miles.

For full list of Out of Scope items in this category see Pub 4012, Page 8. Form S C

Professional Gamblers – Schedule C

Business expenses over \$35,000

Cost of Goods Sold (Any inventory)

Depreciation

Expenses for Business Use of Your Home

Net losses

Business loss carried over from another tax year or need to file Form 1099

Any transactions involving virtual currency (bitcoins)

1099-MISC Not in scope for: box 5 Fishing boat proceeds, boxes 7-14 and FATCA filing requirement box checked

1099-NEC If Box 1 is related to a hobby and not for profit activities

1099-MISC Box 1 and box 2 - Military Certification required

8. Cash/check/virtual currency payments for any work performed not reported on Forms W-2 or 1099

Same as #7, taxpayer needs to know total amounts.

Any transactions involving virtual currency (bitcoins)

9. Income (or loss) from the sale of Stocks, Bond, Virtual Currency or Real Estate (including your home) (Forms 1099-S and 1099-B)

For full list of Out of Scope items in this category see Pub 4012, Page 9, form S D

More than 10 transactions (unless they are summarized by a stock broker)

Sale of Business

Additional and Other Capital Gains Distributions

Sale of home other than main

FATCA Filing requirement box checked

1099-B boxes 1f, 7-11 and 13

10. Disability income (such as payments from insurance, or worker's compensation (1099-R, W-2)

VA does not issue any tax documents for Veterans disability payment

11. Retirement income or payments from Pensions, Annuities and/or IRA (1099-R)

1099-R - Box 7, Codes 5, 6, 8, 9, A, E, J, K, N, P, R, T, U, W, check Pub 4012 D - 40, 41

Nondeductible IRA Contributions

IRA Rollovers that do not meet the tax-free requirements

1099-R - Box 7, Codes 1, 2, D - Some situations are out of scope, check Pub 4012 D - 40, 41

1099-R - Box 7 Code B only in scope if taxable amount has been determined

12. Unemployment Compensation (1099-G)

13. Social Security (SSA-1099) or Railroad Retirement Benefits (RRB-1099)

14. Income (or loss) from Rental Property

***Rental Income – (Income from property rentals) - Military Certification, only military returns are in scope for rental income**

15. Other Income (gambling, lottery, prizes, awards, jury duty, virtual currency, Sch K-1, royalties, foreign income, other property and services, etc.). Specify on the intake form.

Schedule K-1 Earnings (earnings from partnerships or trusts)

In scope for: -Schedules K-1 (Forms 1065, 1120S, and 1041). - Taxable and tax-exempt interest income - Dividend and Qualified dividends income - Net short and long-term capital gains and losses - Royalty income (Schedule E) with no associated expenses

Not in scope if K-1 includes any deductions, expenses, credits or other items not listed above.

Sch K-1 (Form 1041) Out of Scope if the following boxes are filled: 4b, 4c, 5, 6, 7, 8, 9, 10, 12, 13.

Sch K-1 / Form 1041 - in scope if box 11 codes B and C. **Out of scope if any other code.**
 Sch K-1 / Form 1041 - in scope if box 14 codes A and B. **Out of scope if any other code**

Sch K-1/ Form 1120S – See Pub 4012, D-49 for the full list of out of scope codes.

Royalties (1099-Misc Box 2)

Foreign Earned Income (Out of Scope for COP)

Profit or Loss from Farming

Installment Sale Income

Sale of Business Property

Household Employee Income

Payments from Qualified Education Programs (Form 1099-Q)

Gains and Losses from Section 1256

Medical Savings Account (Example: Medicare Advantage MSA)

PART IV – Expenses – Last Year, Did You (or Your Spouse) Pay

1. Alimony or separate maintenance payments

See Pub 1012, E-9 for a definition of alimony and what qualifies for alimony deductions

2. Contributions to a retirement account Pub 4012, E-10

3. College or post-secondary educational expenses for yourself, spouse or dependents (Form 1098-T) Pub 4012, E-11. More details in Pub 970.

If additional expenses (not included in 1098-T), taxpayer must have receipts and the totals ready for the tax preparer.

Form 1098-T boxes 4 and 6 (Adjustments)

4. Deductions – Medical and Dental, Mortgage Interest (Form 1098), Taxes (State, Real Estate, Personal Property and Sales) and, Charitable Contributions

Health insurance premiums – taxpayer can only deduct the premiums if their employer included them in Box 1 (Gross Wages) of the W-2. This is highly unusual and contrary to the standard practice.

In 2020, the IRS allows all taxpayers to deduct the total qualified unreimbursed medical care expenses for the year that exceeds 7.5% of their adjusted gross income.

For detailed list of deductible medical and dental expenses – see Pub 502 or Pub 4012, F-5

Real Estate Taxes - Total amount PAID in 2020 (not billed) is needed. If tax payer doesn't have it, advised them to access **Maricopa County Assessor's web site** (<http://mccassessor.maricopa.gov>) and get the amount.

Vehicle License Tax is considered Personal Property Tax. Receipt is required.

Charitable contributions – For Non-Cash donations under \$250, no receipt is required by IRS. To claim up to \$300 deduction for cash donation even on non-itemized return (allowed in 2020), receipt is required.

Non-Cash Donations of more than \$500

5. Child or dependent care expenses such as daycare

Total amount paid for each child is needed. Also, **childcare federal tax ID#** or childcare provider's SSN and **address**.

6. Supplies used as an eligible educator

Eligible educator must have worked in school for at least **900 hours** during the school year, teaching K-12 grade.

7. Expenses related to self-employment or any other income you received

See #7 in Part III. **Written proof** of income and expenses required, broken down in categories, including total business mileage (if applicable). Tax payer must provide this at the documents drop-off appointment.

Gambling losses - Need to know the exact amount to claim deduction, deduction cannot exceed the winnings amount.

Business Use of Home

8. Student loan interest (1098-E)

PART V – Life Events – Last Year, Did You (or Your Spouse)?

1. Have a Health Savings Account (HSA) (Forms 5498-SA or 1099-SA, W-2 - box 12 code W)

A health savings account (HSA) is a tax-advantaged medical savings account. HSA allows carry over of unused funds.

Archer MSA on Form 5498-SA

Medicare Advantage MSA on Form 5498-SA

2. Have credit card or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (forms 1099-C, 1099-A)

For both, ask if customer had a **short sale, foreclosure or bankruptcy** – this indicates Cancellation of Debt and it might be out of scope. Talk to the site coordinator to confirm. Personal Credit Card Cancellation of Debt is in scope (**Check Pub 4012 Pg. D-60**) unless customer was insolvent immediately before the cancellation of debt (**Check Pub 4012 D-60, step 4**)

Short Sale, Foreclosure or Bankruptcy (1099-C) – by the COP rule

Business Credit Card Cancellation of Debt

3. Adopt a child

Qualified Adoption Expenses (form 8839)

4. Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in any prior year

If taxpayer answered unsure, explain the question. Ask if **they've ever received a letter from IRS telling them they cannot get their refund** or a portion of their refund. What was the reason? If the answer is yes, enter year (this is very important for the tax preparer to know so they can attach appropriate form to the return to prevent IRS tax return reject).

5. Purchase and install energy-efficient home items (such as windows, furnace, insulation, etc.)

Solar panel leases are not eligible. New-built is not eligible. Documentation is needed.

6. Receive the First-Time Homebuyers Credit in 2008 (Other taxes, info - Pub 4491, pg. 27-6)

The return will be rejected if repayments are not reported. Ask taxpayer for last year's tax return or look up the repayment history using the FTHC Account Look Up Tool on IRS.gov.

7. Make estimated tax payments or apply last year's refund to this year's tax

8. File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D

9. Have health coverage through the Marketplace (Exchange)?

More info Pub 4012 H-14 and Pg. 15

1095-A lists a covered person who is not on this tax return

A person on the tax return was enrolled in another taxpayer's Marketplace coverage

Self-employed taxpayer enrolled in Marketplace coverage and eligible for Premium Tax Credit

Individuals eligible for the health coverage tax credit

10. Receive an Economic Impact Payment (stimulus) in 2020

Includes both rounds of the payments.

Additional information and Questions Related to the Preparation of Your Return

Do not leave this section blank.

3. Make sure tax payer has his/her **bank account number and routing number** for direct deposit (or direct debit, if owed money). Direct deposit/debit is optional. City of Phoenix VITA does not offer split refunds option.

6. Did you, or your spouse if filing jointly, receive a letter from the IRS? – **Important to answer this question. If yes, ask for the letter.**

If there is anything else that tax preparer needs to know, enter in **Additional comments.**

CONSENT TO DISCLOSE TAX RETURN INFORMATION TO VITA/TCE TAX PREPARATION SITES

CITY OF PHOENIX VITA SITES WILL PARTICIPATE IN GLOBAL CONSENT THIS YEAR. MAKE SURE YOU OBTAIN TAXPAYER(S) SIGNATURE(S).

MAKE SURE CUSTOMER ANSWERED ALL REQUIRED QUESTIONS. IF THEY ANSWERED "UNSURE", EXPLAIN THE QUESTION AND CHANGE THE ANSWER TO "YES" OR "NO", PRIOR TO ASSIGNING THE RETURN TO A TAX PREPARER. TALK TO YOUR SITE COORDINATOR IF YOU HAVE ANY QUESTIONS DURING THE SCREENING PROCESS.