

TAP Client Intake &
Case Review Guide

LADDER UP

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Overview

This guide is meant to be an aide for volunteers involved with Intake and Case Review.

This guide will allow Tax Assistance Program Volunteers to:

Understand:

- The roles & responsibilities of an Intake Screener and Case Reviewer
- Tax Assistance Program site setup and client sign in for services
- Tax Assistance Program process and site flow

Become familiar with:

- IRS 13614-C Form
- Ladder Up Supplemental Intake Materials
- Case Reviewer Checklist
- Common Tax Documents (W-2, 1098, 1099, etc.)
- VITA Scope of Service and additional Ladder Up Out-of-Scope Items
- Health Insurance Forms (i.e. 1095-A, 1095-B, 1095-C) or certificate of exemption

CERTIFICATION REQUIREMENTS

All Ladder Up volunteers and staff must complete the following credentials online prior to arriving at a tax site:

<https://goladderup.exceedlms.com>

1. All volunteers must complete the required volunteer training modules (1-5)
2. Complete the IRS Certification Tests available online
 - Volunteer Standards of Conduct training and certification test
 - Sign the IRS Form 13615: Volunteer Standards of Conduct agreement
 - Complete the IRS Intake, Interview, and Quality Review (IIQR) certification test

Volunteers who also pass the IRS Tax Certification with an 80% or higher may also assist at the site in additional volunteer roles if there is additional need, including:

- Prepare and/or review client tax returns based on the volunteer's experience and availability
- Assist clients with questions relating to their tax return and tax situations at the site
- Assist volunteers with questions relating to client tax return and tax situations

Site Setup

1. Arrive at the site to meet the Site Manager/Leader(s) one hour before the client service window begins
2. Once site laptops are set up, sign in for your volunteer shift using the Volunteer Hub kiosk
3. Ask the Site Manager/Leader(s) to clarify the location(s) of the Intake/Case Review area(s)
4. Arrange intake forms, packets, and other supplies needed
5. Give Intake Specialists and Case Reviewer copies of the **Intake and Case Reviewer Manual**
6. Remind the Site Manager/Leader(s) to display the Civil Rights Banner and Vol Tax poster
7. Intake Specialists and Case Reviewer materials should be set up first, and Site Manager/Leader(s) should have a quick meeting with them before meeting with preparers.
8. Generally, it is best to stay in one place and have the clients come to you. There are some sites where it is easier to go to the client.
9. Make announcements for clients at the start of the session (and periodically as more clients arrive) about general eligibility requirements to the group of waiting clients. **Feel free to use or point to the Ladder Up eligibility poster, remind clients that they must have their photo ID and SS Cards for all individuals on the return, be a full-year resident of Illinois, and be within our income limits to qualify for Ladder Up's free services.** Also Intake Screeners and Site Manager/Leader(s) can periodically give a brief explanation of the site process and expected wait times when possible.

Note: If clients are waiting, please feel free to go ahead and get started on the intake process as soon as the site is set up.

*Please keep in mind: You are discussing sensitive and private information with clients, so be as discreet and professional as possible at all times.

General Tax Site Process

Step 1: Clients are asked to line up in order of their arrival once the site opens, and will be asked by Intake Screener to show to their photo ID and original social security cards for all individuals who will appear on the return. Once the Intake Specialist has determined that the client has a physical copy of these identifying cards with them, the client's name is added to the **Tax Assistance Sign In Sheet** and the Intake Specialist then gives the client all paperwork to complete (13614-C and Ladder Up packet) while they wait for further review.

Date: _____

TAX ASSISTANCE SIGN IN SHEET

Our service is first come, first served.

Clients must have their photo ID and Original Social Security Card for everyone on the return.

If you are not present when we call your name,
we will call the next client and come back to you.

Volunteers arrive at _____, client service starts at _____

Thank you for your understanding & patience!

1. _____	16. _____
2. _____	17. _____

Step 2: After a client's paperwork is completed, a Case Reviewer meets with the client to complete a more in-depth review of their tax situation. Clients *should* be called by name in order of arrival based on the sign-in list. Generally there should also be a separate area where clients will sit one-on-one with the Client Case Reviewer, however, this can vary slightly site to site due to the constraints of the physical space.

Note: Some clients will need help completing their paperwork. If clients are missing items that need to be printed, they can e-mail them to the site and Site Manager/Leader(s) or Intake Screeners can assist with collecting these documents. If a client is missing information (such as property PIN), the Intake Screeners and Case Reviewers should assist the client in accessing all of this information using the Tablets at the site, and make notes on the client's 13614-C.

Step 3: The Client Case Reviewer will go over all of the client's paperwork and tax documents using a Case Reviewer Checklist and using the **IRS Form 13614-C** as a guide for this process. The Case Reviewer will also answer any questions the client may have and determine whether the tax return is in scope for Ladder Up. **If the Case Reviewer has questions, or encounters a form they have not seen before they should refer to the Intake and Case Reviewer Manual, and/or the Site Manager before proceeding.**

Step 4: The Client Case Reviewer fills out the top section of the **ProSeries TAP Client Data Sheet:**

- Enter the name of the tax site and date
- Enter the Tax Year(s)
- Enter the name of the Case Reviewer (First name and Last initial) who conducted the review
- Verify the client's photo ID and SS cards/ITIN letter, and check off the appropriate box
- If the client has had returns completed at a ProSeries site in the previous tax year (listed under Site Codes in the Mini Manual), check the *Past Client* box to indicate that the client's information can be transferred forward
- If the client requires an interpreter, check the box if applicable, and note what language

After reviewing the 13614-C and all client tax documents thoroughly and determining the client to be in-scope:

- Check off whether the client has a Basic or Advanced return (using 13614-C)
- If the client requires an amendment, add an **ORANGE Amendment Sheet** to their paperwork
- If the client has/had HSA, or was Military active duty, check the applicable box and check with Site Manager if there are at least two volunteers with the HSA or Military certification present
- Add the client to the **Client Tracking Sheet** after the review is complete
- Place all of the client's reviewed tax documents into a clear plastic folder and give the client White card with a number (clear white for Basic, clear colored for Advanced)

Step 5: If the client's return is in-scope and they are determined to be eligible for free services following review, the Case Reviewer will add the client's name to the **Client Tracking Sheet** and give the client a WHITE index card with a number, and put their documents into a clear plastic folder. Make sure to also indicate return level on the Client Tracking Sheet (using 13614-C), whether the client has/had an HAS or was Military, and whether they need an interpreter. During the regular tax season, most clients will only have one tax year (current or expiring), in which case the Case Reviewer should also indicate the number of tax returns the client has which should be added to their return. This helps the Site Manager/Leader estimate the amount of time a client's return might take to complete when adjusting cut off times for the day.

PROSERIES TAP CLIENT DATA SHEET

TAX SITE: _____ **DATE:** ____/____/____

Client's Photo ID Verified Interpreter Needed
 Client's Social Security/ITIN Verified Language: _____
 Past Client (Eligible for File Transfer)

Basic Return **Advanced Return**
 HSA **Amended Return***

*If Amending a return, you must also include an Amended Returns sheet with the client data packet

Tax Year(s): _____
Case Reviewer Name: _____
(First name, Last initial)

FOR TAX PREPARER ONLY

ProSeries File Name: _____ **Computer #:** _____
*If an amendment, type "_AMEND" after the last four numbers of the client's SSN in the file name, e.g., SMITH1234_AMEND

Tax Preparer Name: _____
(First name, Last initial)

FOR QUALITY REVIEWER ONLY

Client Data Packet Order (front to back:)

Completed Amendment Sheet (orange) or N/A
 Completed TAP Client Data Sheet (this sheet) ①

Tax Year: _____

ProSeries File Name: _____

Completed IRS Form 13614-C for specific tax year

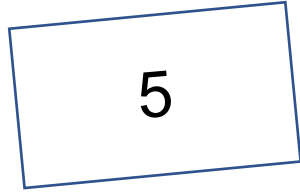


ONLY CLIENTS WHO HAVE BEEN INTERVIEWED AND DETERMINED TO BE IN SCOPE MAY BE ADDED TO THE TAX ASSISTANCE PROGRAM CLIENT TRACKING SHEET.

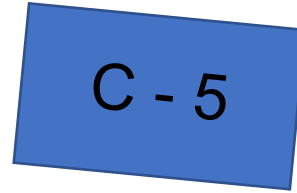
Check with the Site Manager/Leader(s) throughout the session to ensure that no new clients are added to this list once the site has reached capacity for the session.

Tax Assistance Program Client Tracking Sheet											
Session Date: ____/____/____				TAP Site: _____				Page: ____ of ____			
Index Card #	Time Accepted	Sent to Preparer	Client First Name	Client Last Name	Bas	Adv	HSA	# Years	# Tax Docs	Amend	Notes
		<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
		<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
		<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
		<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	

Step 6: Site Manager/Leader or Tax Preparers calls clients up to be prepared in order of the white numbered cards. When a client goes to a Tax Preparer (with the appropriate corresponding certification level), the Tax Preparer also collects the client's WHITE index card, and retires the number upside-down in a pile wherever the Site Manager/Leader has deemed the cards should be placed.



White for Tax Preparation



Blue with "C" for Checker/Quality Review

Step 7: When the Tax Preparer has completed the initial return, they will issue the client a BLUE "checker" index card (ex. C-5) and takes the client back out to wait with all their documents, until they are called by the Quality Reviewer. The Tax Preparer should refrain from sharing the anticipated refund/amount owed amount with the client, as that return information must first be reviewed and confirmed by the Quality Reviewer.

Step 8: The Quality Reviewer will call clients up to be reviewed in order of the blue numbered cards. The Quality Reviewer also collects client's BLUE index card, and retires the number upside-down in a pile next to the white card pile.

Site Closing Checklist



For all clients who are turned away, Intake Screeners and Case Reviewers should keep track of each reason in the Client Demand Tracker section of the **BLUE Site Closing Checklist**.

After reaching cut off for the day, the **Site Closing Checklist** should be given to the Site Managers/Leaders, along with the client sign in sheets Client Tracking Sheets once all in-scope clients have been added to the list and issued white cards.

2. Please complete the following demand tracker

Total # Clients Turned Away: _____

Reason	Tally	Total
Missing ID/Tax documents		
Income is over the limit		
Return is out of scope		
Did not make the time cut-off		
Did not want to wait		
Other – Provide reasons		

Intake Screening

Intake Screeners should **check that every client has their original Social Security Card and Photo ID** (preferably before adding them to the initial sign-in list for the day and giving them paperwork to complete. Upon arrival at a site, if clients have started their own sign in list, please make sure the Intake Screener(s) or Site Manager/Leader(s) make an announcement about eligibility requirements, and check client IDs and Social Security Cards before handing out paperwork.

Notes:

- Ideally, clients are screened by the Intake Specialist in order of their arrival at the site to ensure that they have Photo ID and original Social Security Cards for everyone on the return **BEFORE** receiving 13614-C and supplemental intake forms to fill out; however, this is not always possible as the sites move quickly and there are not always enough volunteers to fill the need.
- **If a client is married and intends to file a joint return, BOTH spouses must be present** at the site in order to be eligible for services. We cannot verify spouse identity if the spouse is not physically present at the site. At a minimum, the spouse must be present for the quality review process. **Note:** there are some, rare instances where we can accept a **Power of Attorney** form. (Information on POA procedures is included at on page 15 of this guide.)
- Dependents need not be present, nor have photo ID verified. To be added to a return, the taxpayer must have their original Social Security Cards and birthdate information.

ACCEPTABLE IDENTIFICATION DOCUMENTS AND NUMBERS:



PHOTOCOPIES OF IDENTIFICATION DOCUMENTS ARE NOT ACCEPTED

Photo Identification

A client needs to bring an original photo identification, such as a valid Driver's License or ID card issued by an agency of the U.S. Government, or a valid Passport (US or Foreign). School IDs with photo are also accepted.

Social Security Number (SSN)

A client needs to bring the **physical, original** Social Security card for everyone who appears on their tax return. Oftentimes, e-filed returns may be rejected because of a mismatch between a name and SSN. This is also an important identity theft deterrent.

Alternatives to SSN:

If a client cannot provide an original Social Security card, the Site Leader may accept the following alternatives:

- SSA-1099 (Social Security Benefits statement, original copy from the Social Security office)
- Unredacted tax or wage transcript (with the full Social Security number) from the IRS
- Social Security statement (with the full unredacted Social Security number)
- Physical, original older version of the Medicare card (red, white, & blue) with full Social Security number

UNACCEPTABLE PROOF OF SOCIAL SECURITY NUMBERS:

- W-2 or other income forms (outside of SS benefits)
- Prior-year tax returns (even those prepared by Ladder Up)
- Photocopies of Social Security cards or Medicare cards
- Any other documents other than those that are approved

Social Security Card Caveats

Note	Meaning
VALID FOR WORK ONLY WITH DHS AUTHORIZATION	Issued to individuals who are lawfully admitted the U.S. on a temporary basis who have DHS authorization to work
NOT VALID FOR EMPLOYMENT	Lawfully admitted to the U.S. without authorization to work from DHS but need a number to receive a federal benefit or service.

If a taxpayer or spouse has a card with one to of these annotations, you should inquire further about their immigration status to be sure they qualify for a standard Form 1040, or if they are required to file Form 1040-NR.



If the client is required to file a Form 1040-NR, their return is Out-Of-Scope.

INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER (ITIN)

Taxpayers who are not eligible for a SSN can receive an ITIN for tax-filing purposes. An ITIN is a 9-digit number formatted the same way as a SSN, but begins with a “9” (i.e. 959-70-2966). An original ITIN card or letter is acceptable proof.

If a client is a nonresident or resident alien and does not have and is not eligible to receive a Social Security number, they must first file Form W-7, Application for an Individual Taxpayer Identification Number (ITIN), if the client does not currently have an ITIN. **If a client does not have (or has an expired) ITIN, their returns cannot be prepared at tax site.** The client can request to make an ITIN appointment at the Ladder Up office by emailing ITIN@goladderup.org or calling (312) 409-1555. **ITINs with the middle digits between 70-87 expired during previous years. Check to make sure that those clients renewed their numbers before providing services.**

Resident Alien Tests

A person is considered a resident alien if they meet one of the following two tests for the calendar year:

1. **The green card test** - You're considered to have met the green card test if at any time during the calendar year you were a lawful permanent resident of the United States according to the immigration laws, and this status hasn't been revoked or administratively or judicially determined to have been abandoned.
2. **The substantial presence test** - For the purposes of this test, the term United States doesn't include U.S. possessions and territories or U.S. airspace. The United States includes the following areas:
 - All 50 states and the District of Columbia,
 - The territorial waters of the United States, and
 - The seabed and subsoil of those submarine areas that are adjacent to U.S. territorial waters and over which the United States has exclusive rights under international law to explore and exploit natural resources.

To meet the **substantial presence test**, you must have been physically present in the United States on at least:

- A. 31 days during the current year, and
- B. 183 days during the 3 year period that includes the current year and the 2 years immediately before. To satisfy the 183 days requirement, count:
 - All of the days you were present in the current year, and
 - One-third of the days you were present in the first year before the current year, and
 - One-sixth of the days you were present in the second year before the current year.

Days of Presence in the United States

Do not count the following days of presence in the United States for the substantial presence test:

- Days you commute to work in the United States from a residence in Canada or Mexico if you regularly commute from Canada or Mexico. You commute regularly if you commute to work in the United States on more than 75% of the workdays during your working period in the current year.
- Days you're in the United States for less than 24 hours when you're in transit between two places outside the United States.
- Days you're in the United States as a crew member of a foreign vessel engaged in transportation between the United States and a foreign country or a U.S. possession. However, this exception doesn't apply if you otherwise engage in any trade or business in the United States on those days.
- Days you intended to leave, but couldn't leave the United States because of a medical condition or medical problem that arose while you were in the United States. Whether you intended to leave the United States on a particular day is determined based on all the facts and circumstances.
- Days you're an exempt individual.

Exempt Individuals

A person is considered an exempt individual if they fall into any of the following categories:

- An individual temporarily present in the United States as a foreign government-related individual under an **A or G visa**. However, this category doesn't include household staff of a foreign government-related individual present in the United States under an **A-3 or G-5 visa**.
- A teacher or trainee temporarily present in the United States under a **J or Q visa**, who substantially complies with the requirements of the visa. You won't be an exempt individual as a teacher or trainee if you were exempt as a teacher, trainee, or student for any part of 2 of the 6 preceding calendar years. However, you'll be an exempt individual if all of the following conditions are met:
 - You were exempt as a teacher, trainee, or student for any part of 3 (or fewer) of the 6 preceding calendar years,
 - A foreign employer paid all of your compensation during the current year, and
 - A foreign employer paid all of your compensation during each of the preceding 6 years you were present in the United States as a teacher or trainee.
- A student temporarily present in the United States under an **F, J, M, or Q visa**, who substantially complies with the requirements of the visa. You won't be an exempt individual as a student in the current year if you've been exempt as a teacher, trainee, or student for any part of more than 5 calendar years unless you meet both of the following requirements:
 - You establish that you don't intend to reside permanently in the United States.
 - You have substantially complied with the requirements of your visa.
- A professional athlete temporarily present in the United States to compete in a charitable sports event.

Even if you meet the substantial presence test, you may still be treated as a nonresident alien if you're present in the United States for fewer than 183 days during the current calendar year, you maintain a tax home in a foreign country during the year, and you have a closer connection to that country than to the United States. You can't claim a closer connection to a foreign country if you've applied for status as a lawful permanent resident of the United States, or you have an application pending for adjustment of status. Sometimes, a tax treaty between the United States and another country will provide special rules for determining residency for purposes of the treaty. See [Publication 519, U.S. Tax Guide for Aliens](#), for more information about the substantial presence test.

Dual-Status Tax Year

If your status changes during the year from resident alien to nonresident alien or vice versa, you generally have a dual-status tax year. Your tax on the income for the two periods may differ under the provisions of the laws that apply to each period. See [Publication 519, U.S. Tax Guide for Aliens](#), for more information about dual-status aliens.



Dual-status aliens and non-resident aliens are Out-Of-Scope

Students on F, J, M or Q Visa are Out-Of-Scope

Illinois Full-Year Residents

Clients who were full-year Illinois residents with income only in Illinois for the tax year can have their Federal and State returns prepared at all TAP locations.



Ladder up does NOT prepare state tax returns for residents of other states, or for partial-year Illinois residents.

Illinois Residents with Indiana and/or Wisconsin income

Clients who were full-year residents of Illinois, who also had income from Indiana or Wisconsin during the tax year can also be prepared at select locations:

- Full-year Illinois residents who had income from Indiana should be directed to the Loop, Pullman, or Southland.
- Full-year Illinois residents who had income from Wisconsin should be directed to the Loop or Lake County/Waukegan.

Who Needs to File?

Federal Filing Requirements

Some taxpayers must file a tax return, while others who may not be required to file should do so in order to take advantage of certain credits available to them or to claim a refund of income tax withheld or estimated tax paid.

Note: filing requirement for Federal returns differ from the requirements for Illinois returns.

Individuals who are citizens or residents of the United States, or residents of Puerto Rico, and who meet certain filing requirements, must file a federal income tax return. There are special rules for dependents, surviving spouses, U.S. citizens and U.S. residents living outside the U.S., residents of Puerto Rico, and individuals with income from U.S. possessions. The requirement to file is based on the combination of the taxpayer's:

- Age
- Gross income
- Filing status

Additionally, the items below should be determined to establish whether someone needs to file:

- Can the person be claimed as a dependent on another person's tax return
- Is the person blind
- Are special taxes owed on different types of income
- Is some of the income excludable or exempt

Age (as of January 1, 2020)

Ask the client for their age or date of birth. If the client has started filling out the Form 13614-C, you can also look at the form to find the date of birth.

Gross Income

An approximation of gross income is enough to determine whether a taxpayer must file a return. Gross income is all the income the taxpayer received during the tax year in the form of money, goods, property, and services that are not exempt from tax. It includes both earned and unearned income.

To approximate gross income, add the amounts from the taxpayer's:

- Forms W-2, 1099-INT, 1099-DIV, 1099-G, 1098-T, 1099-MISC, 1099-R, W-2G, 1099-B, and 1099-C
- Forms 1099-A (these forms are out-of-scope of the program, but are to be included in the total gross income. The taxpayer should be advised to file with a professional tax preparer)
- Rental income (or loss) (also out-of-scope but to be included in the total gross income)
- Cash, tip, and alimony income

Common Special Situations that require the taxpayer file a return:

- Self-employment with net earnings of \$400 or more
- Taxpayers who owe special taxes
- Taxpayers who received advanced payments of the premium tax credit (APTC) for themselves, their spouse, or a dependent. (In this case, we require their Form 1095-A to complete the tax return for the client)

See Chart D for Special Situations for clients who should file.

Illinois Filing Requirements:

- If you are required to file a Federal return; or
- If Illinois base income (Federal AGI – Social Security & Retirement Income) exceeds the Illinois exemption allowance (\$2,275)

Chart A – For Most People Who Must File

If you may be claimed as a dependent by another taxpayer, you must file as a dependent whether you are being claimed or not. See Chart B.

If your filing status is...	AND at the end of 2019 you were...*	THEN file a return if your gross income was at least...**
Single	under 65	\$12,200
	65 or older	\$13,850
Married filing jointly***	under 65 (both spouses)	\$24,400
	65 or older (one spouse)	\$25,700
	65 or older (both spouses)	\$27,000
Married filing separately (see the Instructions for Form 1040)	any age	\$5
Head of household (see the Instructions for Form 1040)	under 65	\$18,350
	65 or older	\$20,000
Qualifying widow(er) (see the Instructions for Form 1040)	under 65	\$24,400
	65 or older	\$25,700

* If you were born on January 1, 1955 you are considered to be age 65 at the end of 2019. (If your spouse died in 2019 or if you are preparing a return for someone who died in 2019, see Publication 501)

** **Gross income** means all income you received in the form of money, goods, property, and services that isn't exempt from tax, including any income from sources outside the United States or from the sale of your main home (even if you can exclude part or all of it).

- Do not include any social security benefits unless
 - (a) you are married filing a separate return and you lived with your spouse at any time in 2019 or
 - (b) one-half of your social security benefits plus your other gross income and any tax-exempt interest is more than \$25,000 (\$32,000 if married filing jointly).

If (a) or (b) applies, see the Form 1040 Instructions to figure the taxable part of social security benefits you must include in gross income.

- Gross income includes gains, but not losses, reported on Form 8949 or Schedule D.
- Gross income from a business means, for example, the amount on Schedule C, line 7, or Schedule F, line 9. But, in figuring gross income, don't reduce your income by any losses, including any loss on Schedule C, line 7, or Schedule F, line 9.

*** If you didn't live with your spouse at the end of 2019 (or on the date your spouse died) and your gross income was at least \$5, you must file a return regardless of your age.

Individuals who do not have a filing requirement based on this chart should also check Chart C, Other Situations When You Must File, and Chart D, Who Should File. Individuals with earned income but who do not have a filing requirement may be eligible for the Earned Income Credit.

Chart B – For Children and Other Dependents

If your parent (or any other taxpayer) *may* claim you as a dependent, use this chart to see if you must file a return.

In this chart, **unearned income** includes taxable interest, ordinary dividends, and capital gain distributions. It also includes unemployment compensation, taxable social security benefits, pensions, annuities, and distributions of unearned income from a trust. **Earned income** includes salaries, wages, tips, professional fees, and taxable scholarship and fellowship grants. **Gross income** is the total of your unearned and earned income.

Single Dependents	
Either 65 or over or blind	You must file a return if any of the following apply. <ol style="list-style-type: none"> Your unearned income was over \$2,750 (\$4,400 if 65 or older and blind). Your earned income was over \$13,850 (\$15,500 if 65 or older and blind). Your gross income was more than the larger of — <ol style="list-style-type: none"> \$2,750 (\$4,400 if 65 or older and blind) or Your earned income (up to \$11,850) plus \$2,000 (\$3,650 if 65 or older and blind).
Under 65 and not blind	You must file a return if any of the following apply. <ol style="list-style-type: none"> Your unearned income was over \$1,100. Your earned income was over \$12,200. Your gross income was more than the larger of — <ol style="list-style-type: none"> \$1,100, or Your earned income (up to \$11,850) plus \$350.
Married Dependents	
Either age 65 or older or blind	You must file a return if any of the following apply. <ol style="list-style-type: none"> Your unearned income was over \$2,400 (\$3,700 if 65 or older and blind). Your earned income was over \$13,500 (\$14,800 if 65 or older and blind). Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions. Your gross income was more than the larger of — <ol style="list-style-type: none"> \$2,400 (\$3,700 if 65 or older and blind), or Your earned income (up to \$11,850) plus \$1,650 (\$2,950 if 65 or older and blind).
Under age 65 and not blind	You must file a return if any of the following apply. <ol style="list-style-type: none"> Your unearned income was over \$1,100. Your earned income was over \$12,200. Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions. Your gross income was more than the larger of — <ol style="list-style-type: none"> \$1,100, or Your earned income (up to \$11,850) plus \$350.

Form 8615, Tax for Certain Children who have Unearned Income (Kiddie Tax)

Children under age 18 and certain older children who are required to file a tax return and have unearned income over \$2,200 must file Form 8615. For this purpose, "unearned income" includes all taxable income other than earned income, such as taxable interest, ordinary dividends, capital gains, rents, royalties, etc. It also includes taxable social security benefits, pension and annuity income, taxable scholarship and fellowship grants not reported on Form W-2, unemployment compensation, alimony, and income received as the beneficiary of a trust. Form 8615 is in scope, with limitations. See Tab H, Other Taxes, Payments and ACA.

Note: Taxable scholarships and fellowship grants are considered as earned income for the purpose of determining if a dependent must file a tax return and for calculating the standard deduction for dependents. Taxable scholarships and fellowship grants not reported on Form W-2 are considered to be unearned income for the purpose of calculating kiddie tax.

Chart C – Other Situations When You Must File

You must file a return if any of the conditions below apply for 2019.

1. You owe any special taxes, including any of the following.
 - a. Alternative minimum tax.
 - b. Additional tax on a qualified plan, including an individual retirement arrangement (IRA), or other tax-favored account. But if you are filing a return only because you owe this tax, you can file Form 5329 by itself.
 - c. Household employment taxes. But if you are filing a return only because you owe this tax, you can file Schedule H by itself.
 - d. Social security and Medicare tax on tips you did not report to your employer or on wages you received from an employer who did not withhold these taxes.
 - e. Recapture of first-time homebuyer credit. See Instructions for Form 1040, Schedule 2.
 - f. Write-in taxes, including uncollected social security and Medicare or RRTA tax on tips you reported to your employer or on group-term life insurance and additional taxes on health savings accounts. See the Instructions for Form 1040.
 - g. Recapture taxes. See the Instructions for Form 1040.
2. You (or your spouse, if filing jointly) received HSA, Archer MSA or Medicare Advantage MSA distributions.
3. You had net earnings from self-employment of at least \$400.
4. You had wages of \$108.28 or more from a church or qualified church-controlled organization that is exempt from employer social security and Medicare taxes.
5. Advance payments of the premium tax credit were made for you, your spouse, or a dependent who enrolled in coverage through the Marketplace. You or whoever enrolled you should have received Form(s) 1095-A showing the amount of the advance payments.
6. Advance payments of the health coverage tax credit were made for you, your spouse, or a dependent. You or whoever enrolled you should have received Form(s) 1099-H showing the amount of the advance payments.
7. You are required to include amounts in income under section 965 or you have a net tax liability under section 965 that you are paying in installments under section 965(h) or deferred by making an election under 965(i).

Chart D – Who Should File

Even if a taxpayer is not required to file a federal income tax return, they should file if any of the following situations below apply.

1. You had income tax withheld from your pay, pension, social security or other income.
2. You made estimated tax payments for the year or had any of your overpayment for last year's estimated tax applied to this year's taxes.
3. You qualify for the earned income credit. See Publication 596, Earned Income Credit (EIC), for more information.
4. You qualify for the additional child tax credit. See Form 1040 Instructions for more information on this credit.
5. You qualify for the refundable credit for prior year minimum tax. See Form 8801, Credit for Prior Year Minimum Tax — Individuals, Estates, and Trusts. (Out of Scope)
6. You qualify for a refundable American Opportunity Credit.
7. You receive a 1099-B and the gross proceeds plus other income exceeds the filing limits in Chart A.
8. You receive Form 1099-S, Proceeds From Real Estate Transactions.
9. You qualify for the federal tax on fuels (Out of Scope).
10. You are required to file a state return.
11. You qualify for the Premium Tax Credit.

Filing on Behalf of Another Taxpayer

Filing a Return for a Deceased Individual

A representative or surviving spouse who does not have the necessary documentation with them should be advised to return once they have the information. If they cannot provide the information, refer them to a paid tax preparer.

- If the person filing the return is a **surviving spouse**, ask to see a copy of the taxpayer's death certificate.
- If the person filing the return is a **third-party representative**, verify their identity and ask to see the court documents or other documentation authorizing them to file the tax return on the taxpayer's behalf.

Third-Party Filing on Behalf of a Taxpayer

Ladder Up's policy at regular tax site locations is that **the taxpayer themselves should be present** during the tax preparation process and when the return is reviewed and signed. If the taxpayer is not present, a third-party individual can only file on behalf of the absent taxpayer if the third-party individual presents an original, signed, and notarized Power of Attorney that demonstrates that the individual has the power to act on behalf of the taxpayer on financial matters.

Below are examples of situations in which Ladder Up will not prepare a tax return unless the person has with them an original signed and notarized Power of Attorney form naming the present third-party individual to file on behalf of an absent taxpayer:

- Parents who would like to have their child's tax return completed and the child (taxpayer) is not present, if the child is 18 or older.
- Individual who would like to have a return completed on behalf of a family member or a friend and the taxpayer is not present.

If the taxpayer is a minor (under 18), and able to file their own return, they should be present during the tax preparation process. Per IRS publication 929: If the minor is unable to file their own return, the child's parent, guardian, or other legally responsible person must file it for the child. A parent or guardian who signs a return on a child's behalf can deal with the IRS on all matters connected with the return. If the child can't sign their return, a parent or guardian must sign the child's name followed by the words "By (signature), parent (or guardian) for minor child."

IRS Form 2848: IRS Representation for Couples Married Filing Jointly

Two married taxpayers filing a joint tax return should both be present at the site to validate proof of their identity, verify their TINs, and sign their tax return. Ideally, both clients should be present during the Quality Review and signing part of the process. **If both spouses cannot be present at the site at the same time, as long as they both come to the tax site during the same session at some point before the site is closed to review and sign the return, then the tax return can be released to the clients.**

If one spouse is not present, Ladder Up will allow the spouse at the tax site to sign for the missing spouse only if both of the following conditions are met:

- The taxpayer present at the site has a signed IRS Form 2848 (Power of Attorney and Declaration of Representative) that demonstrates that they have the power to act on behalf of the absent taxpayer to sign a return, AND
- The reason why the other spouse is not present and needed to complete Form 2848 is one of the following:
 - Disease or injury

- Continuous absence from the United States (include absence from Puerto Rico) for a period of at least 60 days prior to the date required by law for filing the return

Please note that the Illinois Power of Attorney form (Form IL-2848) is not required to be on file in the situation described above – the form is only required to be on file if there is a third party trying to contact the Illinois Department of Revenue on behalf of the client to discuss the return.

Clients Requiring IRS Form 2848

If a client requires a Form 2848 because their situation fits the conditions described above, please provide the client with a pre-filled Form 2848, which is saved in the Resources folder on the desktop of each laptop (and in the Intake Binder) – please note that highlighted fields won't show up very well after the form is printed so please re-highlight those fields once it has been printed. The client can then take these forms to have their spouse sign them. **The IRS Form 2848 does not need to be notarized.**

A client who comes to a tax site with a completed and signed IRS Form 2848 can have their return prepared and can choose to either paper file or e-file:

Paper file

- Make a copy of the client's IRS Form 2848 and include the copy in the client's data packet.
- Write "Power of Attorney" at the top of the data packet so it can be identified as such when it comes back to the office for processing.
- Give the original IRS Form 2848 to the taxpayer – the original should be mailed in the same envelope as the completed tax return.

E-file

- Make a copy of the client's IRS Form 2848 and give the copy to the client.
- Include the original IRS Form 2848 in the client's data packet along with the e-file signature pages.
- Write "Power of Attorney" at the top of the data packet so it can be identified as such when it comes back to our office for processing and filing.

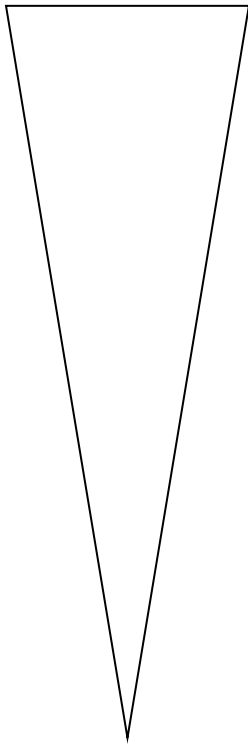
Determination of Filing Status

Taxpayers must use one of five filing statuses. Filing status impacts the calculation of income tax, affects the amount of the standard deduction, and determines allowance or limitation of certain credits and deductions. More than one filing status can apply to a taxpayer; use the one that will result in the highest standard deduction.

Use the following to determine the taxpayer's filing status:

- Information provided by the taxpayer on the IRS Form 13614-C
- Filing Status – Interview Tips (following page)
- Speaking with the taxpayer to clarify their situation

Highest Deduction



Lowest Deduction

Married Filing Jointly: \$24,400

Married living together with or apart from their spouse, or if their spouse died during the tax year.

Qualifying Widow(er) with a Qualifying Child: \$24,400

Widowed because their spouse died during 2017 or 2018, and with a qualifying child.

Head of Household: \$18,350

Single, Divorced, widowed, or separated for the last 6 months of the tax year and pays more than half the cost of maintaining a home with at least one qualifying person

Single: \$12,200

Never married, divorced, widowed, or legally separated according to their state of law.

Married Filing Separately: \$12,200

Married and living with, or apart from, their spouse.

Married or Single

In general, a taxpayer's filing status depends on whether they are considered single or married. The first step is to confirm the client's marital status on the last day of the tax year (12/31/19). While some taxpayers may be considered single, the taxpayer may qualify for another tax filing status that gives a lower tax, such as Head of Household or Qualifying Widow(er) with Dependent Child.

Generally, a taxpayer is considered single for the entire year if, on the last day of the tax year, the taxpayer has:

- Never married,
- Legally separated under a divorce or separate maintenance decree, or
- Divorced under a final decree on or before December 31st of the tax year, or
- Widowed before January 1, 2019 and did not remarry before the end of 2019.

Taxpayers are considered to be married for the entire year if:

- They were married and living together on the last day of the tax year,
- **They were married and living apart, but not legally separated under a decree of divorce or separate maintenance – this is true even if they have lived apart for many years.**
- They were separated under an interlocutory (not final) decree of divorce,
- The spouse died during the year and the surviving spouse has not remarried, or
- The spouse died during the year and the surviving spouse remarried prior to December 31.
- Note that a marriage in a foreign country is recognized for tax purposes.

Married Filing Jointly or Separately

If the taxpayer is considered married, the next step is to determine if the couple wishes to file a joint return.

- Married taxpayers must generally file either as Married Filing Jointly or Married Filing Separately. There is one exception. Taxpayers are sometimes considered unmarried according to the IRS definition, even if they are not divorced or legally separated, and may be able to use the Head of Household filing status, which may result in a lower tax than Married Filing Separately. See Head of Household, to determine if the definition of "considered unmarried" applies.
- A U.S. resident or citizen who is married to a nonresident alien can file a joint return as long as both spouses agree to be taxed on their worldwide income.
- The Married Filing Separately (MFS) status is for taxpayers who are married, and each spouse chooses to report their own incomes and deductions on separate returns.



One common reason taxpayers file as Married Filing Separately is to avoid an offset of their refund against their spouse's outstanding debts. This includes past-due child support, past-due student loans, or a tax liability the spouse incurred before the marriage.

If married taxpayers tell you they want to file separately, you should ask if a potential refund offset is the reason. If it is, you can suggest that they file a joint return with a Form 8379, Injured Spouse Allocation. See *ProSeries Tax Manual –Injured Spouse, Form 8379* for more information.

Married Filing Jointly

- Married taxpayers can select this status even if one of the spouses did not have any income or any deductions. If they choose this status, they will use one return to report their combined income and to deduct combined allowable expenses.
- If Ladder Up is preparing a return for a couple filing Married Filing Jointly, **both** spouses must be present.

Taxpayers may use the Married Filing Jointly status if on the last day of the tax year they are married and one of the following conditions applies:

- They live together as a married couple,
- They live apart but are not legally separated or divorced,
- They live together in a recognized common-law marriage,
- They are separated under an interlocutory (not final) divorce decree,
- The taxpayer's spouse died during the year and the taxpayer has not remarried, or
- The spouse died during the year and the surviving spouse remarried prior to December 31 (note that the deceased spouse's filing status would be Married Filing Separately for that year).



It does not matter if one spouse does not have any income. Taxpayers can choose either the Married Filing Jointly or the Married Filing Separately status even if only one spouse has income.

Taxpayers who file a joint return must combine their income and deductions on the same return. Both spouses:

- Must sign the return
- Are responsible for any tax owed on the return (*Note: See ProSeries Tax Manual –Injured Spouse, Form 8379*)

Head of Household

In general, the Head of Household status is for unmarried taxpayers who paid more than half the cost of keeping up a home for a qualifying person who lived with them in the home for more than half the tax year.

A qualifying person is defined as:

- A qualifying child
- A married child who can be claimed as a dependent
- A dependent parent
- A qualifying relative who lived with the taxpayer for more than half the year and is one of the relatives listed on page 29 in Table 2: Qualifying Relative Dependents, Step 2)

The qualifying person for Head of Household filing status must be related to the taxpayer. An unrelated person may be a “qualifying relative” dependent, but they would not qualify the taxpayer for Head of Household filing status. For example, a companion or friend who lives with the taxpayer all year may be the taxpayer's “qualifying relative” dependent but not a person that qualifies the taxpayer for Head of Household filing status.

Example:

Since her husband died five years ago, Joan has lived with her friend, Mary Ann, who is also a widow. Joan is a U.S. citizen, is single, and lived with Mary Ann all year. Joan had no income and received all of her support from Mary Ann.

Joan is Mary Ann's qualifying relative dependent because she lived with Mary Ann all year as a member of her household. Mary Ann can claim Joan as a dependent on her return.

However, Joan would not qualify Mary Ann to file as Head of Household. Joan is not related in one of the ways listed in Publication 17 under "Relatives who do not have to live with you," also listed on page 29, **Table 2: Qualifying Relative Dependents**, Step 2, and she does not fall under the "other relative" definition explained in the table on page 24, **Qualifying Person for Head of Household**

A qualifying person who is the taxpayer's dependent parent does not have to live with the taxpayer. If the taxpayer is maintaining a home that is the principal place of abode for the parent(s), it does not have to be the same home as that of the taxpayer. However, the parent(s) must qualify as the taxpayer's dependent(s) in order for the taxpayer to qualify as Head of Household.

Taxpayers must specify the person who qualifies them for the Head of Household status. Otherwise the IRS will delay processing to contact the taxpayer and obtain the information.

Keeping Up a Home

Valid household expenses considered in the cost of keeping up a home include:

- Rent, mortgage interest, real estate taxes
- Home insurance, repairs, utilities
- Food eaten in the home

Welfare or other public assistance payments are not considered amounts that the taxpayer provides to keep up a home. However, these payments must be included in the total cost of keeping up the home to determine if the taxpayer paid over half the cost.



Many filing status errors involve the Head of Household status, so be sure the taxpayer meets ALL of the qualifications before selecting Head of Household status.

Unmarried Taxpayers

The Head of Household status generally results in a lower tax than filing as Single. Accordingly, single taxpayers (and certain married taxpayers) should file as Head of Household status if they qualify.

Considered Unmarried (Married and Living Apart with Dependent Child)

Some married taxpayers who live apart from their spouse and provide for dependent children may be "considered unmarried" for tax purposes and therefore qualify as Head of Household. They should be advised that they can use the Head of Household status to get a lower tax rather than using the Married Filing Separately status. These taxpayers are permitted to file as Head of Household and receive the benefit of lower tax amounts if they:

- File a return, separate from their spouse, for the tax year.
- Paid more than half the cost of keeping up their home for the year. See the Cost of Keeping Up a Home worksheet in Publication 17, Filing Status.
- Lived apart from their spouse during the entire last six months of the tax year. The spouse is considered to have lived in the home even if temporarily absent due to special circumstances, such as military service or education.
- Provided the main home for more than half the year of a dependent child, stepchild, or foster child placed by an authorized agency. This test is met if the taxpayer cannot claim the child only because the noncustodial parent can claim the child using the rules for Children of divorced or separated parents.

For these married taxpayers, "qualifying child" includes biological, adopted, foster, and stepchildren, but does not include grandchildren, brother, sister or their descendants (for example, niece, nephew). **Only unmarried taxpayers may be able to use a grandchild, niece, or nephew as a qualifying child for Head of Household status.**

Head of Household Status in Year of Spouse's Death

A taxpayer whose spouse died during the year (even if they were not living together but were still legally married) and has a qualifying child, may also qualify as Head of Household.

Head of Household Status, when Spouse does NOT meet the substantial presence test

A taxpayer who is married to a nonresident alien spouse may be able to file as Head of Household even if the taxpayer lived with the spouse for the year if the following apply:

- The spouse does not meet the substantial presence test. This generally only applies to individuals with specific temporary visas such as foreign students or temporary workers on J1 visas. This does not include a spouse that is undocumented (without a visa), has a work visa, or is a resident.
- The taxpayer is a U.S. citizen, or resident alien for the entire year.
- The nonresident alien spouse chooses not to file a joint return. Mostly, choosing Married Filing Jointly results in lower tax rates, but consider whether the nonresident alien spouse disqualifies the taxpayer from any credits, refundable credits, or deductions.
- The taxpayer meets the other requirements for this filing status.
- The spouse is not a qualifying person for head of household purposes. The taxpayer must have a qualifying person in order to be eligible for this filing status.

Qualifying Widow(er) with Qualifying Child

A widow or widower with one or more dependent children may be able to use the Qualifying Widow(er) with Qualifying Child filing status. This filing status yields as low a tax amount as Married Filing Jointly and is available for only two years following the year of the spouse's death.



When seeking detailed information, be sensitive to the taxpayer's feelings. Talking about a deceased spouse may be upsetting for someone regardless of how much time has passed.

To qualify for the Qualifying Widow(er) with Qualifying Child filing status, the taxpayer must:

- Have had a spouse who died in 2017 or 2018. The taxpayer must not remarry before the end of 2019
- Have been eligible to file a joint return for the year the spouse died; it does not matter if a joint return was filed
- Have a child, stepchild, or adopted¹ child who qualifies as the taxpayer's dependent for the year or would qualify as the taxpayer's dependent except that they do not meet the gross income test, or do not meet the joint return test, or except that the taxpayer may be claimed as a dependent by another taxpayer; this does not include a grandchild or a foster child.
- Have lived with this child in the taxpayer's home all year, except for temporary absences
- Have paid more than half the cost of keeping up the home² for the year

¹ The term "adopted child" includes a child placed with the taxpayer by an authorized placement agency for legal adoption.

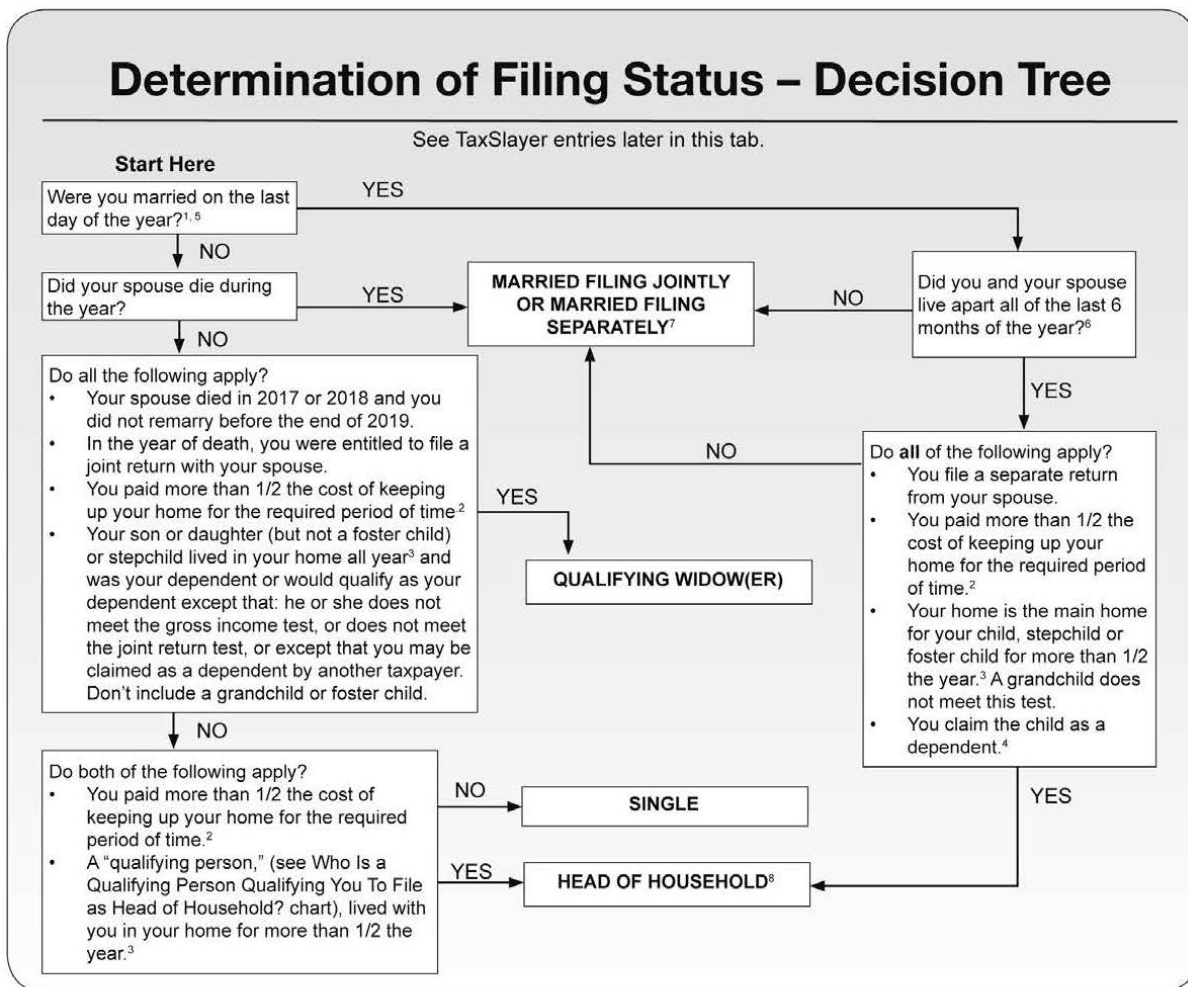
² Social Security survivor benefits received on behalf of the child are considered to be furnished by the child, not by the parent.

Filing After the Spouse's Death

IF the taxpayer does not remarry AND has a qualifying dependent...		
For TAX YEAR...	THEN use Filing Status...	Can a Standard Deduction Be Claimed for the Deceased Spouse?
Year of death	Married Filing Jointly or Married Filing Separately	Yes (if filing jointly)
First year after death	Qualifying Widow(er)	No
Second year after death	Qualifying Widow(er)	No
After second year of death	Head of Household	No

Widowed taxpayers who file a joint return with their deceased spouse do not need to file a separate return. If a joint return is not being filed, the widow(er) or executor of the deceased's will must file a return on behalf of the deceased spouse whose income exceeded certain limits.

Determination of Filing Status – Decision Tree



Footnotes

¹ Answer "NO" to this question if, on the last day of the year, you were legally separated from your spouse under a divorce or separate maintenance decree. Answer "NO" for individuals who have entered into a registered domestic partnership, civil union, or other similar relationship that is not called a marriage under state (or foreign) law. Answer YES if taxpayer is married regardless of where the spouse lives.

² Include in the cost of upkeep expenses such as rent, mortgage interest, real estate taxes, insurance on the home, repairs, utilities and food eaten in the home. Under proposed regulations, a taxpayer may treat a home's fair market rental value as a cost of maintaining a household instead of the sum of payments for mortgage interest, property taxes and insurance. See "Cost of Keeping Up a Home" worksheet later in this tab.

³ See Publication 17, Filing Status, for rules applying to birth, death, or temporary absence during the year. There are special rules for claiming your parent as a qualifying person for head of household. See the Who Is a Qualifying Person Qualifying You To File as Head of Household? chart later in this tab)

⁴ Unless the child's other parent claims him or her under rules for children of divorced or separated parents or parents who lived apart.

⁵ You are considered unmarried for head of household purposes if your spouse was a nonresident alien at any time during the year and you do not choose to treat your nonresident spouse as a resident alien. However, your spouse is not a qualifying person for head of household purposes. You must have another qualifying person (see the Who Is a Qualifying Person Qualifying You To File as Head of Household? chart later in this tab) and meet the other tests to be eligible to file as a head of household.

⁶ Your spouse is considered to live in your home even if he or she is temporarily absent due to illness, education, business, vacation, military service, or incarceration.

⁷ If the taxpayer wants to file MFS, emphasize the advantages to Married Filing Jointly and the possibility of filing Form 8379, Injured Spouse Claim & Allocation (if appropriate). See Pub 17, Filing Status, MFS Special Rules for list of disadvantages. Respect a taxpayer's decision to file MFS. If domiciled in a community property state see Pub 555.

⁸ There can be multiple households within a shared living quarters if certain requirements are met.

Note: If one spouse dies and the other remarries in the same year, the deceased spouse files Married Filing Separately.

Filing Status - Interview Tips

Probe/Action: Ask the taxpayer:

step 1	Were you married on December 31 of the tax year? ⁸ You are considered unmarried if, on the last day of the year, you were legally separated from your spouse under a divorce or separate maintenance decree. State law governs whether you are married or legally separated under a divorce or separate maintenance decree. Individuals who have entered into a registered domestic partnership, civil union, or other similar relationship that is not called a marriage under state (or foreign) law are not considered married. A taxpayer is married regardless of where the spouse lives.	If YES, go to Step 2. If NO, go to Step 4.
step 2	Do you and your spouse wish to file a joint return?	If YES, your filing status is married filing jointly . If NO, go to Step 3. ²
step 3	Do all the following apply? <ul style="list-style-type: none"> • You file a separate return from your spouse • You paid more than half the cost of keeping up your home for the required period of time.¹ • Your spouse didn't live in your home during the last 6 months of the tax year³ • Your home was the main home of your child, stepchild, or foster child for more than half the year. Include any individual who would qualify as your dependent except: he or she does not meet the gross income test, does not meet the joint return test, or if you could be claimed as a dependent of another taxpayer. (a grandchild doesn't meet this test) • You claim an exemption for the child (unless the noncustodial parent claims the child under rules for divorced or separated parents or parents who live apart) 	If YES, STOP. You are considered unmarried and your filing status is head of household . If NO, STOP. Your filing status is married filing separately ⁵ .
step 4	Did your spouse die in 2017 or 2018?	If YES, go to Step 5. If NO, go to Step 6.
step 5	Do all the following apply? <ul style="list-style-type: none"> • You were entitled to file a joint return with your spouse for the year your spouse died • You didn't remarry before the end of this tax year • You have a child or stepchild who lived with you all year, except for temporary absences or other limited exceptions, and who is your dependent or who would qualify as your dependent except that: he or she does not meet the gross income test, does not meet the joint return test, or except that you may be claimed as a dependent by another taxpayer. Don't include a grandchild or foster child. • You paid more than half the cost of keeping up the home for the required period of time.¹ 	If YES, STOP. Your filing status is qualifying widow(er) with dependent child . If NO, go to Step 6.
step 6	Do both of the following apply? <ul style="list-style-type: none"> • You paid more than 1/2 the cost of keeping up your home for the required period of time.¹ • A "qualifying person," (see Who Is a Qualifying Person Qualifying You To File as Head of Household? chart), lived with you in your home for more than 1/2 the year.⁴ 	YES – Head of Household NO – Single

Footnotes

¹ Include in the cost of upkeep expenses such as rent, mortgage interest, real estate taxes, insurance on the home, repairs, utilities and food eaten in the home. Under proposed regulations, a taxpayer may treat a home's fair market rental value as a cost of maintaining a household instead of the sum of payments for mortgage interest, property taxes and insurance. See "Cost of Keeping Up a Home" worksheet later in this tab.

² You are considered unmarried for head of household purposes if your spouse was a nonresident alien at any time during the year and you do not choose to treat your nonresident spouse as a resident alien. However, your spouse is not a qualifying person for head of household purposes. You must have another qualifying person (see Who Is a Qualifying Person Qualifying You To File as Head of Household? chart later in this tab) and meet the other tests to be eligible to file as a head of household.

³ Your spouse is considered to live in your home even if he or she is temporarily absent due to illness, education, business, vacation, military service, or incarceration.

⁴ You can't use head of household filing status based on any person who is your dependent only because he or she lived with you for the entire year (for example, a companion or a friend).

⁵ If filing a MFS return in a community property state, allocate income and expense according to state law. This situation may be treated as Out of Scope.

⁶ If your spouse died during the year, you are considered married for the whole year for filing status purposes. If you didn't remarry before the end of the year, you can file a joint return for yourself and your deceased spouse. If you remarried before the end of the tax year, you can file a joint return with your new spouse. In that case, your deceased spouse's filing status is married filing separately for that year.

Qualifying Person for Head of Household

Who Is a Qualifying Person Qualifying You To File as Head of Household?¹

DON'T use this chart alone. Use as directed by the interview tips on the previous page.

IF the person is your . . .	AND . . .	THEN that person is . . .
qualifying child (such as a son, daughter, or grandchild who lived with you more than half the year and meets certain other tests) ²	he or she is single	a qualifying person, whether or not you can claim the person as a dependent.
	he or she is married <u>and</u> you can claim him or her as a dependent	a qualifying person.
	he or she is married <u>and</u> you can't claim him or her as a dependent	not a qualifying person. ³
qualifying relative ⁴ who is your father or mother	you can claim him or her as a dependent ⁵	a qualifying person. ⁶
	you can't claim him or her as a dependent	not a qualifying person.
qualifying relative ⁴ other than your father or mother.	he or she lived with you more than half the year, <u>and</u> you can claim him or her as a dependent, <u>and</u> is one of the following: son, daughter, stepchild, foster child, or a descendant of any of them; your brother, sister, half brother, half sister or a son or daughter of any of them; an ancestor or sibling of your father or mother; or stepbrother, stepsister, stepfather, stepmother, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law or sister-in-law ⁵	a qualifying person.
	he or she didn't live with you more than half the year	not a qualifying person.
	he or she isn't related to you in one of the ways listed above <u>and</u> is your qualifying relative only because he or she lived with you all year as a member of your household (for example, a companion or a friend)	not a qualifying person.
	you can't claim him or her as a dependent	not a qualifying person.

Footnotes

- ¹ A person can't qualify more than one taxpayer to use the head of household filing status for the year.
- ² The term "qualifying child" is covered in Tab C, Dependents. **Note:** If you are a noncustodial parent, the term "qualifying child" for head of household filing status doesn't include a child who is your dependent only because of the rules described in the Children of Divorced or Separated Parents table. If you are the custodial parent and those rules apply, the child generally is your qualifying child for head of household filing status even though the child isn't a qualifying child who you can claim as a dependent.
- ³ This person is a qualifying person if the only reason you can't claim him or her as a dependent is that you can be claimed as a dependent on someone else's return.
- ⁴ The term "qualifying relative" is covered in Tab C, Dependents.
- ⁵ If you can claim a person as a dependent only because of a multiple support agreement, that person isn't a qualifying person. See Multiple Support Agreement, in Publication 17, Your Federal Income Tax For Individuals.
- ⁶ You are eligible to file as head of household even if your parent, whom you can claim as a dependent, doesn't live with you. You must pay more than half the cost of keeping up a home that was the main home for the entire year for your parent. This test is met if you pay more than half the cost of keeping your parent in a rest home or home for the elderly.

Dependents

Claiming dependents is important because many tax credits depend on whether dependents are claimed. Once an individual is claimed as a dependent, they are precluded from claiming anyone as a dependent. (i.e. if a grandparent claims a parent then the parent cannot claim their child, since the parent is claimed by a grandparent.)

A spouse is never considered a dependent.

Determining Dependency

There are four tests for determining dependency:

1. **Dependent Taxpayer Test**
In order to claim a dependent, the taxpayer and/or spouse cannot be claimed on someone else's return.
2. **Joint Return Test**
You can't claim a married person who files a joint return as a dependent unless that joint return is only to claim a refund of income tax withheld or estimated tax paid.
3. **Citizen or Resident Test**
The dependent must be one of the following:
 - U.S. citizen
 - U.S. resident alien (for tax purposes)
 - U.S. national
 - Resident of Canada/Mexico (foreign exchange students do not meet this test)

Exception: For a taxpayer who is a U.S. citizen or U.S. national and has legally adopted a child who is not a U.S. citizen, U.S. resident alien, or U.S. national, this test is met if the child lived with the taxpayer as a member of his household all year. This exception also applies if the child was lawfully placed with the taxpayer for legal adoption.

4. A dependent is determined to be one of the following based on Relationship, Age, Residency, Support and other specific tests:

A qualifying child (Use page 28, Table 1: *All Dependents*)

A qualifying relative (Use page 29, Table 2: *Qualifying Relative Dependents*)

Overview of the Rules for Claiming a Dependent



This table is only an overview of the rules. For details, see Publication 17, Your Federal Income Tax For Individuals.

- You can't claim any dependents if you, or your spouse if filing jointly, could be claimed as a dependent by another taxpayer.
- You can't claim a married person who files a joint return as a dependent unless that joint return is only to claim a refund of income tax withheld or estimated tax paid.
- You can't claim a person as a dependent unless that person is a U.S. citizen, U.S. resident alien, U.S. national, or a resident of Canada or Mexico.¹
- You can't claim a person as a dependent unless that person is your **qualifying child** or **qualifying relative**.

Tests To Be a Qualifying Child	Tests To Be a Qualifying Relative
1. The child must be your son, daughter, stepchild, foster child, brother, sister, half brother, half sister, stepbrother, stepsister, or a descendant of any of them.	1. The person can't be your qualifying child or the qualifying child of any other taxpayer. A child isn't the qualifying child of any other taxpayer if the child's parent (or any other person for whom the child is defined as a qualifying child) isn't required to file an income tax return or files an income tax return only to get a refund of income tax withheld.
2. The child must be: (a) under age 19 at the end of the year and younger than you (or your spouse, if filing jointly), (b) under age 24 at the end of the year, a full-time student, and younger than you (or your spouse, if filing jointly), or (c) any age if permanently and totally disabled.	2. The person either (a) must be related to you in one of the ways listed under Relatives who don't have to live with you (see Table 2, step 2), or (b) must live with you all year as a member of your household ² (and your relationship must not violate local law).
3. The child must have lived with you for more than half of the year. ²	3. The person's gross income for the year must be less than \$4,200. ³ Gross income means all income the person received in the form of money, goods, property and services, that isn't exempt from tax. Don't include social security benefits unless the person is married filing a separate return and lived with their spouse at any time during the tax year or if 1/2 the social security benefits plus their other gross income and tax exempt interest is more than \$25,000 (\$32,000 if MFJ).
4. The child must not have provided more than half of his or her own support for the year. ⁵	4. You must provide more than half of the person's total support for the year. ^{4, 5}
5. The child isn't filing a joint return for the year (unless that joint return is filed only to claim a refund of income tax withheld or estimated tax paid).	
6. If the child meets the rules to be a qualifying child of more than one person, you must be the person entitled to claim the child as a qualifying child. See the "Qualifying Child of More Than One Person" chart.	

Footnotes

¹ There is an exception for certain adopted children.

² There are exceptions for temporary absences, children who were born or died during the year, children of divorced or separated parents or parents who live apart, and kidnapped children. If you obtained a final decree of divorce or separate maintenance during the year, you can't take your former spouse as a dependent. This rule applies even if you provided all of your former spouse's support.

³ There is an exception if the person is disabled and has income from a sheltered workshop.

⁴ There are exceptions for multiple support agreements, children of divorced or separated parents or parents who live apart, and kidnapped children.

⁵ A worksheet for determining support is provided later in this tab. If a person receives social security benefits and uses them toward his or her own support, those benefits are considered as provided by the person. Benefits provided by the state to a needy person are generally considered support provided by the state. A proposed rule on which taxpayers may choose to rely treats governmental payments made to a recipient that the recipient uses, in part, to support others as support of the others provided by the recipient, whereas any part of such payment used for the support of the recipient would constitute support of the recipient by a third party. For example, if a mother receives Temporary Aid to Needy Families (TANF) and uses the TANF payments to support her children, the proposed regulations treat the mother as having provided that support.

Summary of Benefits for Taxpayers Claiming Dependents

Summary of Dependency Requirements					
Tax Benefit	Age	Relationship	Residency ¹	Support	Other
Dependent - Qualifying Child	<19 (or <24 if a full-time student) and must be younger than the taxpayer; or any age if disabled	Child, stepchild, adopted or foster child, sibling, stepsibling, or descendant of any of these.	Lived 1/2+ year with the taxpayer ³	Child did not provide over 1/2 of their own support for the year.	Child cannot be claimed by another taxpayer as a dependent
Dependent - Qualifying Relative (QR)	Any age	If unrelated, then must have lived with the taxpayer for the entire year.		Taxpayer provided >1/2 the person's total support for the year	Qualifying Relative's gross income cannot exceed \$4,200 ²
Child Tax Credit	At the end of the tax year, the child must be <17 and also younger than the taxpayer. There is no exception for students or the disabled.	Child, stepchild, adopted or foster child, sibling, stepsibling, or descendant of any of these.	Lived 1/2+ year with the taxpayer ³	Child did not provide over 1/2 of their own support for the year.	Child cannot be claimed by another taxpayer as a dependent; Taxpayers with ITINs can claim this credit, but child must be a U. S. citizen, U. S. national or resident alien of the U.S. with a valid SSN
Credit for Other Dependents	All dependents that do not qualify for the Child Tax Credit provided that they are U. S. citizens, U. S. nationals or resident aliens of the U.S. and does not require a SSN (ITIN is accepted).				
Earned Income Tax Credit (EITC/EIC)	At the end of the tax year, the child must be <19 (or <24 if a full-time student) and must be younger than the taxpayer; or any age if disabled	Child, stepchild, adopted or foster child, sibling, stepsibling, or descendant of any of these.	Lived 1/2+ year with the taxpayer	No support test.	Taxpayer must have lived in the US for at least half of the year and have a SSN. Qualifying child must have a SSN. Cannot be filing MFS.
Child Care Credit	Child must be <13 at the time of the childcare; or any age if disabled	Child, stepchild, adopted or foster child, sibling, stepsibling, or descendant of any of these.	Lived 1/2+ year with the taxpayer	Child did not provide over 1/2 of their own support for the year.	Child care costs must be work-related (paying for costs that enable the taxpayer to work or look for work).

¹Special rules for temporary absence, such as illness, education, business, vacation or military service

²Does not include Social Security Income or, for disabled persons, income from a sheltered workshop

³Special Rules for children of divorced or separated parents

Table 1: All Dependents

Table 1: All Dependents

Begin with this table to determine both Qualifying Child and Qualifying Relative dependents.

Probe/Action: Ask the taxpayer:

step 1	Can you or your spouse (if filing jointly) be claimed as a dependent on another taxpayer's tax return this year? ⁵	If YES : If you can be claimed as a dependent by another taxpayer, you may not claim anyone else as your dependent. If NO : Go to Step 2
step 2	Was the person married as of December 31, 2019?	If YES : Go to Step 3 If NO : Go to Step 4
step 3	Is the person filing a joint return for this tax year? (Answer "NO" if the person is filing a joint return only to claim a refund of income tax withheld or estimated tax paid.)	If YES : You can't claim this person as a dependent. If NO : Go to Step 4
step 4	Was the person a U.S. citizen, U.S. resident alien, U.S. national, or a resident of Canada or Mexico? (Answer "YES" if you are a U.S. citizen or U.S. national and you adopted a child who lived with you as a member of your household all year.)	If YES : Go to Step 5 If NO : You can't claim this person as a dependent.
step 5	Was the person your son, daughter, stepchild, eligible foster child, brother, sister, half brother, half sister, stepbrother, stepsister, or a descendant of any of them (i.e., your grandchild, niece, or nephew)? ⁴	If YES : Go to Step 6 If NO : This person isn't your qualifying child. Go to Table 2: Qualifying Relative Dependents
step 6	Was the person: -under age 19 at the end of the year and younger than you (or your spouse, if filing jointly) OR -under age 24 at the end of the year, a full-time student (see definition in the glossary) and younger than you (or your spouse, if filing jointly) OR -any age if permanently and totally disabled ¹ at any time during the year?	If YES : Go to Step 7 If NO : This person isn't your qualifying child. Go to Table 2: Qualifying Relative Dependents
step 7	Did the person live with you as a member of your household, except for temporary absences ² , for more than half the year? (Answer "YES" if the child was born or died during the year.)	If YES : Go to Step 8 (Use Table 3 to see if the dependency for children of divorced or separated parents or parents who live apart applies.) If NO : This person isn't your qualifying child. Go to Table 2: Qualifying Relative Dependents
step 8	Did the person provide more than half of his or her own support ³ for the year?	If YES : You can't claim this person as a dependent If NO : Go to Step 9
step 9	Is the person a qualifying child of any other taxpayer?	If YES : Go to the chart: Qualifying Child of More Than One Person If NO : You can claim this person as a dependent

Footnotes

- ¹ A person is permanently and totally disabled if he or she can't engage in any substantial gainful activity because of a physical or mental condition, AND a doctor determines the condition has lasted or can be expected to last continuously for at least a year or can lead to death.
- ² A child is considered to have lived with you during periods of time when one of you, or both, are temporarily absent due to illness, education, business, vacation, military service, institutionalized care for a child who is permanently and totally disabled, or incarceration. In most cases a child of divorced or separated parents is the qualifying child of the custodial parent. See Table 3: Children of Divorced or Separated Parents or Parents Who Live Apart to see if an exception applies. There is an exception for kidnapped children. See Publication 17.
- ³ A worksheet for determining support is included later in this tab. If a child receives social security benefits and uses them toward his or her own support, those benefits are considered as provided by the child. Benefits provided by the state to a needy person (welfare, food stamps, housing, SSI) are generally considered support provided by the state.
- ⁴ An adopted child is treated the same as a natural child for the purposes of determining whether a person is related to you in any of these ways. For example, an adopted brother or sister is your brother or sister. An adopted child includes a child who was lawfully placed with a person for legal adoption.
- ⁵ An individual is not a dependent of a person if that person is not required to file an income tax return and either does not file an income tax return or files an income tax return solely to claim a refund of estimated or withheld taxes.

Table 2: Qualifying Relative Dependents

Table 2: Qualifying Relative Dependents

You must start with Table 1. (To claim a qualifying relative dependent, you must first meet the Dependent Taxpayer, Joint Return and Citizen or Resident Tests in steps 1-4 of Table 1)

Probe/Action: Ask the taxpayer:

step 1	Is the person your qualifying child or the qualifying child of any other taxpayer? A child isn't the qualifying child of any other taxpayer if the child's parent (or any other person for whom the child is defined as a qualifying child) isn't required to file a U.S. income tax return or files an income tax return only to get a refund of income tax withheld.	If YES , the person isn't a qualifying relative. (See Table 1: All Dependents) If NO , go to Step 2.
step 2	Was the person your son, daughter, stepchild, foster child, or a descendant of any of them (i.e., your grandchild)? OR Was the person your brother, sister, half brother, half sister, or a son or daughter of any of them? OR Was the person your father, mother, or an ancestor or sibling of either of them? OR Was the person your stepbrother, stepsister, stepfather, stepmother, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law? ¹	If NO , go to Step 3. If YES , go to Step 4. Note: The relatives listed in Step 2 are considered "Relatives who don't have to live with you" Note: To enter into TaxSlayer a qualifying relative who did not live with the taxpayer more than 6 months, choose "Other reasons" from the months dropdown menu.
step 3	Was the person any other person (other than your spouse) who lived with you all year as a member of your household? ²	If NO , you can't claim this person as a dependent. If YES , go to Step 4. Note: There are exceptions for kidnapped children; a child who was born or died during the year; certain temporary absences—school, vacation, medical care, etc. Divorced or separated spouse. If you obtained a final decree of divorce or separate maintenance during the year, you can't take your former spouse as a dependent. This rule applies even if you provided all of your former spouse's support.
step 4	Did the person have gross income of less than \$4,200 in 2019? ³	If NO , you can't claim this person as a dependent. If YES , go to Step 5.

continued on next page

Footnotes

¹ An adopted child is treated the same as a natural child for the purposes of determining whether a person is related to you in any of these ways. For example, an adopted brother or sister is your brother or sister. An adopted child includes a child who was lawfully placed with a person for legal adoption. Any of these relationships that were established by marriage aren't ended by death or divorce.

² A person doesn't meet this test if at any time during the year the relationship between you and that person violates local law.

³ For purposes of this test, the gross income of an individual who is permanently and totally disabled at any time during the year doesn't include income for services the individual performs at a sheltered workshop.

Gross income means all income the person received in the form of money, goods, property and services, that isn't exempt from tax. Don't include social security benefits unless the person is married filing a separate return and lived with their spouse at any time during the tax year or if 1/2 the social security benefits plus their other gross income and tax exempt interest is more than \$25,000 (\$32,000 if MFJ).

Table 2: Qualifying Relative Dependents

Continued

Probe/Action: Ask the taxpayer:

step 5	Did you provide more than half the person's total support for the year? ⁴	If YES , you can claim this person as your qualifying relative dependent. (Use Table 3 to see if the exception for children of divorced or separated parents or parents who live apart applies.) If NO , go to Step 6.
step 6	Did another person provide more than half the person's total support?	If YES , you can't claim this person as a dependent. If NO , go to Step 7.
step 7	Did two or more people, each of whom would be able to take the dependent but for the support test, together provide more than half the person's total support?	If YES , go to Step 8. If NO , you can't claim this person as a dependent.
step 8	Did you provide more than 10% of the person's total support for the year?	If YES , go to Step 9. If NO , you can't claim this person as a dependent.
step 9	Did the other person(s) providing more than 10% of the person's total support for the year provide you with a signed statement agreeing not to claim the dependent?	If YES , you can claim this person as a dependent. You must file Form 2120, Multiple Support Declaration, with your return. If NO , you can't claim this person as a dependent.

Footnote

⁴ A worksheet for determining support is included at the end of this section.

See Table 3 for the exception to the support test for children of divorced or separated parents or parents who live apart.

If a child receives social security benefits and uses them toward his or her own support, those benefits are considered as provided by the child. Benefits provided by the state to a needy person are generally considered support provided by the state. A proposed rule, on which taxpayers may choose to rely, treats governmental payments made to a recipient that the recipient uses, in part, to support others as support of the others provided by the recipient, whereas any part of such payment used for the support of the recipient would constitute support of the recipient by a third party. For example, if a mother receives TANF and uses the TANF payments to support her children, the proposed regulations treat the mother as having provided that support.

Table 3: All Children of Divorced/Separated Parents

Table 3: Children of Divorced or Separated Parents or Parents Who Live Apart

Use this table when directed from Table 1 or Table 2 to determine if the exception applies to the qualifying child residency test or the qualifying relative support test

Probe/Action: Ask the taxpayer:

1	<p>Did the child receive over half of his or her support from the parents who are:</p> <ul style="list-style-type: none"> Divorced OR Legally separated under a decree of divorce or separate maintenance OR Separated under a written separation agreement OR Lived apart at all times during the last 6 months of the year? 	<p>If YES, go to Step 2. If NO, Table 3 doesn't apply.</p>
2	<p>Was the child in the custody of one or both parents for more than half the year?¹</p>	<p>If YES, go to Step 3. If NO, Table 3 doesn't apply.</p>
3	<p>Did the custodial parent (parent with whom the child lived for the greater number of nights during the year) provide the taxpayer a signed written declaration (Form 8332, Release/Revocation of Release of Claim to Exemption to Child by Custodial Parent, a copy of Form 8332, or similar document) releasing his or her claim to the child as a dependent?</p>	<p>If YES, the Table 3 exception applies.² Return to the appropriate step in Table 1 or Table 2. If NO, go to Step 4.</p>
4	<p>Are either of the following statements true?</p> <p>The taxpayer has a Post-1984 and Pre-2009 decree³ or agreement that is applicable for the current tax year and states <i>all three of the following</i>:</p> <ol style="list-style-type: none"> 1. The noncustodial parent can claim the child as a dependent without regard to any condition, such as payment of support. 2. The other parent won't claim the child as a dependent for the year. 3. The years for which the noncustodial parent can claim the child as a dependent. <p style="text-align: center;">OR</p> <p>The taxpayer has a Pre-1985 decree of divorce or separation maintenance or written separation agreement between the parents that provide that the noncustodial parent can claim the child as a dependent, and the noncustodial parent provides at least \$600 for support of the child during the current tax year?</p>	<p>If YES, the Table 3 exception applies. Return to the appropriate step in Table 1 or Table 2. If NO, Table 3 doesn't apply.</p>

Footnotes

¹ If the child is emancipated under state law, either by reaching age of majority or other means, child is treated as not living with either parent (see Publication 17).

² **Post-2008 decree or agreement.** If the divorce decree or separation agreement went into effect after 2008, the noncustodial parent can't attach pages from the decree or agreement instead of Form 8332. The custodial parent must sign, and the noncustodial parent must attach to his or her return, either Form 8332, or a copy of Form 8332 or a substantially similar statement the only purpose of which is to release the custodial parent's claim to a child. For an e-filed return, attach and submit the Form 8332 with Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return.

³ **Post-1984 and Pre-2009 divorce decrees or agreements:**
The noncustodial parent must attach all of the following pages from the decree or agreement.
-Cover page (include the other parent's SSN on that page)
-The pages that include all the information identified in (1) through (3) above
-Signature page with the other parent's signature and date of agreement.

Release of certain tax benefits revoked

A custodial parent who has revoked his or her previous release of a claim to certain tax benefits for a child must attach a copy of the revocation to his or her return. For the revocation to be effective for the current tax year, the custodial parent must have given (or made reasonable efforts to give) written notice of the revocation to the noncustodial parent in the prior tax year or earlier. (See Form 8332 for more details)

Other decrees or agreements that don't meet step 4: Noncustodial parents must attach the Form 8332, or a copy of Form 8332 or similar statement to their return.

Scope of Service



The following situations are Out-of-Scope for Ladder Up's Tax Assistance Program. If a taxpayer falls into any of these situations, they should be referred to a tax professional for assistance. Note that these lists may not be all-inclusive but serve as a guide.

Filing Status

- Injured vs. **Innocent Spouse**: A spouse who may be relieved of joint liability (Innocent Spouse Relief) is Out-of-Scope. For more information on Injured Spouse Relief, which is in scope, see *ProSeries Tax Manual – Injured Spouse, Form 8379*.
- Community property tax laws for Married Filing Separately taxpayers
- Taxpayers who are not certain if they are in a common-law marriage (rules are complex and differ from state to state)

Tax Residency

- Dual status aliens (someone who is a resident for tax purposes and a nonresident for part of the year – typically the first year in the US)
- Unmarried nonresident aliens who do not meet the green card or substantial presence test (Form 1040NR) see Volunteer Manual – Special Topics: Substantial Presence Test
- Taxpayers with F, J, M, or Q visas
- Part-year Illinois residents (we will only prepare Federal returns in this situation). Ladder Up clients must be FULL-YEAR ILLINOIS RESIDENTS for us to complete both the Federal and Illinois return.

Bankruptcy

- Client was in bankruptcy at any time during the year and also had a cancellation of debt during the tax year the client is Out-of-Scope.

Sources of Income

- Taxpayers with income from the following sources reported on Form 1040:
 - Other gains/losses (line 14)
 - Farm income (line 18)
- Taxpayers affected by the Additional Medicare Tax
- Accrual method for reporting income
- Taxpayers who buy or sell bonds between interest payment dates
- Adjustments needed for amounts listed on Form 1099-OID, or if the taxpayer should have received Form 1099-OID but did not
- Form 1099-INT, box labeled "Specified private activity bond interest" if AMT applies
- Form 1099-DIV, boxes labeled Unrecap. Sec. 1250 gain, Section 1202 gain, Cash liquidation distributions, and Noncash liquidation distributions
- State or local income tax refunds received during the current tax year for a year other than the previous tax year
- Alimony/divorce agreements executed before 1985
- Ministers and members of the clergy because of unique tax issues (such as parsonage/housing allowance, etc.)
- Income from Puerto Rico
- Combat pay (Code Q on Form W-2)

Business Income

- Hobby income or not-for-profit activity
- Expenses over \$25,000

- Return and allowances
- Cost of goods sold
- Expenses for employees or contract labor
- Business use of home
- Casualty losses
- Vehicle expenses reported as actual expenses
- Depreciation
- Rental or lease expenses—vehicle leases of more than 30 days
- Net losses

Capital Gain or Loss Income

- Taxpayers who have sold any assets other than stock, mutual funds, or a personal residence
- Determination of basis issues:
 - Basis of stock acquired other than by purchase or inheritance, such as a gift or employee stock option plan
 - Basis of inherited property determined by method other than the fair market value (FMV) of the property on the date of the decedent's death
 - Basis of property acquired from a decedent who died in 2010
 - Basis of property received as a gift
- Like-kind exchanges and worthless securities
- Form 1099-B, boxes on Bartering: Profit or (loss) realized on closed contracts; Unrealized profit or (loss) on open contracts – prior year; Unrealized profit or (loss) on open contracts – current year; or Aggregate profit (loss) on contracts
- Reduced exclusion computations/determinations in the sale of a home
- Married homeowners who do not meet all requirements to claim the maximum exclusion on sale of home
- Decreases to basis, including:
 - Deductible casualty losses and gains a taxpayer postponed from the sale of a previous home before May 7, 1997
 - Depreciation during the time the home was used for business purposes or as rental property
- Taxpayers with "nonqualified use" issues
- Sale of a home used for business purposes or as rental property
- Form 4797 - Other gains or (losses)

Retirement Income

- The taxpayer needs to file Form 8606, Nondeductible IRAs
- Taxpayers who made nondeductible contributions to a traditional IRA
- Taxpayers who are subject to additional tax due to excess IRA contributions
- Roth IRA distributions that are taxable or partially taxable, and distributions with Form 1099-R, code J or T
- IRA rollovers that do not meet the tax-free requirement
- Part of a distribution that is a return of after-tax contributions (may require Form 8606)
- Taxpayers who use General Rule to figure the taxable portion of pensions and/or annuities for past years
- Form 1099-R, distribution code A (lump-sum distribution qualifying for special tax treatments)
- Contributions to SIMPLE and SEP IRAs
- Distribution codes 5, 6, 8, 9, A, E, J, K, N, P, R, T, U and W are all Out-of-Scope

Form K-1

Form K-1 is in scope for only the following limited income types:

- Interest income
- Dividend income
- Qualified Dividends income

- Net short-term capital gains and losses (Schedule D, line 5)
- Net long-term capital gains and losses (Schedule D, line 12)
- Tax-exempt interest income
- Royalty income (Schedule E)

Any other type of income and any type of expenses, tax credits or similar items puts form K-1 Out-of-Scope.

Other Income

Distributions from Educational Savings Accounts in which the:

- Funds were not used for qualified education expenses, or
- Distribution was more than the amount of the qualified expenses

Deductions

- Disaster related casualty losses
- Investment interest
- Form 1098-C, Contributions of Motor Vehicles, Boats and Airplanes
- Taxpayers affected by limits on charitable deductions
- Taxpayers that file Form 8283 to report noncash contributions of more than \$500
- If the taxpayer is donating property that was previously depreciated
- If the taxpayer is donating capital gain property

Credits

- Residential energy-efficient property credit
- Alternative fuel vehicle refueling credit
- Alternative motor vehicle credit
- Taxpayers who need assistance in determining if employment taxes are owed for household employees
- Foreign Tax Credit: If the foreign tax paid is more than \$300 (\$600 for Married Filing Jointly) or they do not meet the other conditions to claim the credit, taxpayers must file Form 1116. See Pub 17 for more information.
- Plug-In Electric Vehicle Credit for qualified:
 - Plug-in electric drive motor vehicles
 - Plug-in electric vehicles
 - Plug-in electric drive conversion kits
- Education Credit: Taxpayers who must repay (recapture) part or all of an education credit claimed in a prior year
- Miscellaneous Credits: Mortgage interest credit

Adjustments to Income

- Other adjustments to income on Form 1040, such as:
 - Self-employed SEP, SIMPLE, and qualified plans
 - Domestic production activities deduction
- Form 8606, Nondeductible IRAs

Payments

Taxpayers who choose to claim any of the following credits:

- Form 4136, Credit for Federal Tax Paid on Fuels
- Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains
- Form 8839, Qualified Adoption Expenses
- Form 8885, Health Coverage Tax Credit

Refund and Amount of Taxes Owed

Form 2210, Underpayment of Estimated Tax by Individuals, Estates, and Trust (only allowable to check the box to have the IRS figure interest and penalties)

Income Documents Overview

The following documents are the most common in scope for Ladder Up services. Examples of each document and what to look out for are included in the next section in this guide.



If you encounter a document you are unsure about, please refer to the ProSeries Tax Manual, and IRS Publication 4012, or check with your Site Manager/Leader for assistance.

Any forms or issues not described in these resources are also Out-of-Scope because no training on the topics has been provided. Do NOT add a client to the Client Tracking Sheet if you are unsure of their eligibility for the program.

Client's Form	Description
W-2	Wages and Salaries
1099-INT	Interest
1099-DIV	Dividends
1099-MISC	Box 7: Non-Employee Compensation, Box 2: Royalties, or Box 3: Other Income
1099-K	Payment Card and Third Party Network Transactions (generally Uber or Lyft drivers)
1099-B	Capital Gain (or loss)
1099-R or RRB-1099	Distribution from IRAs or Distribution from Retirement Plans
1099-G	Unemployment Compensation or Taxable State Tax Refund
SSA-1099	Social Security Benefits
1095-A	Health Insurance Statement from the Marketplace (required to calculate Premium Tax Credit)
W-2G	Certain Gambling Winnings
1099-C	Cancellation of Debt (only cancellation of personal credit card debt is in scope, if the client was solvent before the debt was cancelled and the client was not in bankruptcy.)
1098-T	Tuition Statement
1098-E	Student Loan Interest
1098	Mortgage Interest Statement

Expense Documents Overview

Clients may also have expenses that reduce their tax liability or taxable income.

All clients with self-employment income should receive a “Self-Employment Expenses” worksheet (see next two pages) as part of their intake process. This worksheet must be completed and reviewed to determine whether the client’s situation is in scope.

A list of common expenses is provided below along with the corresponding supporting documents. If the client does not have everything, advise them to return once all the documents have been received or collected.

Charitable contributions (for taxpayers that itemize their deductions)

Childcare expenses

- Documentation must include the care provider’s Employer Identification Number (EIN). If the care provider is an individual, their name and SSN are required to claim the expenses.

Education expenses

- Expenses for Kindergarten through 12th grade are relevant for the Illinois return. Request receipts.
- Postsecondary education expenses are relevant for the Federal return. Request receipts.

Medical expenses (for taxpayers that itemize their deductions)

Mortgage Interest and Real Estate (Property) Taxes Paid

- Many homeowners will bring in a Form 1098 to show mortgage interest paid and a property tax bill. (The prior year tax bill is required as property taxes are paid in arrears. The deduction is for the year the bill was actually paid). However, Intake Screeners and Case Reviewers can also help the client look this information up online with the county’s Treasurers office.

Self-Employment Expenses (see Self Employment Expenses Worksheet)

Form 13614-C (page 1)

- This form is the IRS Intake/Interview & Quality Review Sheet and this entire document (pages 1-3) must be completed in its entirety for every return Ladder Up prepares.
- If the client is having multiple years prepared, they must complete this form for each corresponding year.

Client must check the most appropriate box in Part II-1 based on Marital Status on December 31 of tax year. If a client says they are divorced or separated, make sure you confirm that they went to court and legally divorced or separated.

Client should fill out Part II-2 for everyone who lived in their household, and the Case Reviewer and Preparer can assist them in determining who should be included on the return.

All grey boxes should be completed by the time the return is finalized.

Form 13614-C (October 2019)		Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet						OMB Number 1545-1964						
You will need:			<ul style="list-style-type: none"> • 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. 						<ul style="list-style-type: none"> • Please complete pages 1-4 of this form. • You are responsible for the information on your return. Please provide complete and accurate information. • If you have questions, please ask the IRS-certified volunteer preparer. 					
Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at vi.voltax@irs.gov														
Part I – Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)														
1. Your first name		M.I.	Last name		Daytime telephone number		Are you a U.S. citizen?							
2. Your spouse's first name		M.I.	Last name		Daytime telephone number		Is your spouse a U.S. citizen?							
3. Mailing address				Apt #	City		State	ZIP code						
4. Your Date of Birth		5. Your job title		6. Last year, were you:			a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No							
				b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No			c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No							
7. Your spouse's Date of Birth		8. Your spouse's job title		9. Last year, was your spouse:			a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No							
				b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No			c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No							
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unsure														
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input type="checkbox"/> No														
Part II – Marital Status and Household Information														
1. As of December 31, 2019, what was your marital status?			<input type="checkbox"/> Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law) <input type="checkbox"/> Married a. If Yes, Did you get married in 2019? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Divorced b. Did you live with your spouse during any part of the last six months of 2019? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Legally Separated Date of final decree _____ <input type="checkbox"/> Widowed Date of separate maintenance decree _____ Year of spouse's death _____											
2. List the names below of:														
<ul style="list-style-type: none"> • everyone who lived with you last year (other than your spouse) • anyone you supported but did not live with you last year If additional space is needed check here <input type="checkbox"/> and list on page 3														
Name (first, last) Do not enter your name or spouse's name below		Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/19 last year (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes/no)	Did this person have less than \$4,200 of income? (yes/no)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/N/A)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)						

Form 13614-C (page 2 & 3)

Check appropriate box for each question in each section			Page 2
Part III – Income – Last Year, Did You (or Your Spouse) Receive			
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? _____
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Form 1099-MISC, cash)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from Pensions, Annuities, and/or IRA? (Form 1099-R)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099G)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify _____
Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay			
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Contributions to a retirement account? <input type="checkbox"/> IRA (A) <input type="checkbox"/> 401K (B) <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> Other
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (A) Any of the following? <input type="checkbox"/> Medical & Dental (including insurance premiums) <input type="checkbox"/> Mortgage Interest (Form 1098)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Taxes (State, Real Estate, Personal Property, Sales) <input type="checkbox"/> Charitable Contributions
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)
Part V – Life Events – Last Year, Did You (or Your Spouse)			
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. (A) Have credit card or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (A) Adopt a child?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]
Catalog Number 52121E www.irs.gov Form 13614-C (Rev. 10-2019)			

Additional Information and Questions Related to the Preparation of Your Return		Page 3
1. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service) _____		
2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change) Check here if you, or your spouse if filing jointly, want \$3 to go to this fund <input type="checkbox"/> You <input type="checkbox"/> Spouse		
3. If you are due a refund, would you like: a. Direct deposit <input type="checkbox"/> Yes <input type="checkbox"/> No b. To purchase U.S. Savings Bonds <input type="checkbox"/> Yes <input type="checkbox"/> No c. To split your refund between different accounts <input type="checkbox"/> Yes <input type="checkbox"/> No		
4. If you have a balance due, would you like to make a payment directly from your bank account? <input type="checkbox"/> Yes <input type="checkbox"/> No		
5. Live in an area that was declared a Federal disaster area? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, where? _____		
6. Did you, or your spouse if filing jointly, receive a letter from the IRS? <input type="checkbox"/> Yes <input type="checkbox"/> No		
Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding. Your answer will be used only for statistical purposes. These questions are optional.		
7. Would you say you can carry on a conversation in English, both understanding & speaking? <input type="checkbox"/> Very well <input type="checkbox"/> Well <input type="checkbox"/> Not well <input type="checkbox"/> Not at all <input type="checkbox"/> Prefer not to answer		
8. Would you say you can read a newspaper or book in English? <input type="checkbox"/> Very well <input type="checkbox"/> Well <input type="checkbox"/> Not well <input type="checkbox"/> Not at all <input type="checkbox"/> Prefer not to answer		
9. Do you or any member of your household have a disability? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Prefer not to answer		
10. Are you or your spouse a Veteran from the U.S. Armed Forces? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Prefer not to answer		
11. Your race? <input type="checkbox"/> American Indian or Alaska Native <input type="checkbox"/> Asian <input type="checkbox"/> Black or African American <input type="checkbox"/> Native Hawaiian or other Pacific Islander <input type="checkbox"/> White <input type="checkbox"/> Prefer not to answer		
12. Your spouse's race? <input type="checkbox"/> American Indian or Alaska Native <input type="checkbox"/> Asian <input type="checkbox"/> Black or African American <input type="checkbox"/> Native Hawaiian or other Pacific Islander <input type="checkbox"/> White <input type="checkbox"/> Prefer not to answer		
13. Your ethnicity? <input type="checkbox"/> Hispanic or Latino <input type="checkbox"/> Not Hispanic or Latino <input type="checkbox"/> Prefer not to answer		
14. Your spouse's ethnicity? <input type="checkbox"/> Hispanic or Latino <input type="checkbox"/> Not Hispanic or Latino <input type="checkbox"/> Prefer not to answer		
Additional comments _____ _____ _____ _____ _____		
Privacy Act and Paperwork Reduction Act Notice		
<small>The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W-CAR:MP:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.</small>		
Catalog Number 52121E www.irs.gov		Form 13614-C (Rev. 10-2019)

- Use page 2 of Form 13614-C to ensure that all relevant tax and expense documents are accounted for. All boxes must have a Yes or No after you meet with the client.
- Use page 3 of Form 13614-C to ensure that all required tax documents related to health insurance are available. All questions must be completed after interview is complete.
- **Skip Page 4 of Form 13614-C.** This page is not relevant to Ladder Up, as it is a consent form for Tax Slayer. Please make sure the Client completes the Ladder Up Consent/Disclosure forms instead, which are part of the TAP Supplemental Intake Form.

Proseries TAP Client Data Sheet

- This form is Ladder Up ProSeries TAP Client Data Sheet, and it must be completed for every return Ladder Up prepares. Case Reviewers should complete the top third of the sheet.




PROSERIES TAP CLIENT DATA SHEET					
TAX SITE: _____ DATE: ____/____/____ <input type="checkbox"/> Client's Photo ID Verified <input type="checkbox"/> Interpreter Needed <input type="checkbox"/> Client's Social Security/TIN Verified Language: _____ <input type="checkbox"/> Past Client (Eligible for File Transfer)	<input type="checkbox"/> Basic Return <input type="checkbox"/> Advanced Return <input type="checkbox"/> HSA <input type="checkbox"/> Amended Return* <small>*If Amending a return, you must also include an Amended Returns sheet with the client data packet</small> Tax Year(s): _____ Case Reviewer Name*: _____ <small>(First name, Last initial)</small>				
FOR TAX PREPARER ONLY					
ProSeries File Name: _____ <small>*If an amendment, type "_AMEND" after the last four numbers of the client's SSN in the file name, e.g., SMITH1234_AMEND</small>	Computer #: _____ Tax Preparer Name*: _____ <small>(First name, Last initial)</small>				
FOR QUALITY REVIEWER ONLY					
Client Data Packet Order (front to back:) <input type="checkbox"/> Completed Amendment Sheet (orange) or <input type="checkbox"/> N/A <input type="checkbox"/> Completed TAP Client Data Sheet (this sheet) 1 <input type="checkbox"/> Completed Consent & Disclosure (back of this sheet) 2 <input type="checkbox"/> Completed Supplemental Intake Form 3 4 <input type="checkbox"/> Form(s) 13614-C (for ALL years completed) <input type="checkbox"/> Signed Federal E-File Consent(s) (Form 8879) or <input type="checkbox"/> N/A <input type="checkbox"/> Signed IL State E-File Consent(s) (Form IL-8453) or <input type="checkbox"/> N/A Computer #: _____ Quality Reviewer Name*: _____ <small>(First name, Last initial)</small> For multiple years: <small>Note: If client is E-filing for two most recent years, please make sure that Federal & State signature pages are paired together by year (ex: Fed '19, State '19, Fed '18, State '18).</small>	Tax Year: _____ ProSeries File Name: _____ <input type="checkbox"/> Completed IRS Form 13614-C for specific tax year <table border="0"> <tr> <td> Federal <input type="checkbox"/> E-file <input type="checkbox"/> Form 8888? <input type="checkbox"/> Paper File <input type="checkbox"/> Savings Bond? </td> <td> Illinois <input type="checkbox"/> E-file <input type="checkbox"/> Paper File </td> </tr> <tr> <td> Refund of \$ _____ or Owes \$ _____ </td> <td> Refund of \$ _____ or Owes \$ _____ </td> </tr> </table> Filing Status (Circle One): Single MFS HOH QW MFJ Number of Dependents Claimed: _____ Amount Client Saved: \$ _____	Federal <input type="checkbox"/> E-file <input type="checkbox"/> Form 8888? <input type="checkbox"/> Paper File <input type="checkbox"/> Savings Bond?	Illinois <input type="checkbox"/> E-file <input type="checkbox"/> Paper File	Refund of \$ _____ or Owes \$ _____	Refund of \$ _____ or Owes \$ _____
Federal <input type="checkbox"/> E-file <input type="checkbox"/> Form 8888? <input type="checkbox"/> Paper File <input type="checkbox"/> Savings Bond?	Illinois <input type="checkbox"/> E-file <input type="checkbox"/> Paper File				
Refund of \$ _____ or Owes \$ _____	Refund of \$ _____ or Owes \$ _____				

Form W-2 (Basic or HSA)

- This form is used to report wages earned

Box b. Employer Identification Number (EIN): Required for successful e-filing

Box 1: Total earnings
Box 2: Federal income tax withheld

a Employee's social security number 123-45-6789		Safe, accurate, FAST! Use  Visit the IRS website at www.irs.gov/efile	
b Employer identification number (EIN) 11-2233445		1 Wages, tips, other compensation 48,500.00	2 Federal income tax withheld 6,835.00
c Employer's name, address, and ZIP code The Big Company 123 Main Street Anywhere, PA 12345			
d Control number A1B2		3 Social security wages 50,000.00	4 Social security tax withheld 3,100.00
e Employee's first name and initial Last name Jane A DOE		5 Medicare wages and tips 50,000.00	6 Medicare tax withheld 725.00
f Employee's address and ZIP code 123 Elm Street Anywhere Else, PA 23456		7 Social security tips	8 Allocated tips
15 State Employer's state ID number PA 1235		9	
16 State wages, tips, etc. 50,000		10 Dependent care benefits	
17 State income tax 1,535		11 Nonqualified plans	
18 Local wages, tips, etc. 50,000		12a See instructions for box 12 D 1,500.00	
19 Local income tax 750		12b DD 1,000.00	
20 Locality name MU		12c P 4,800.00	
		12d	

Form **W-2 Wage and Tax Statement** 2014
 Copy B — To Be Filed With Employee's FEDERAL Tax Return.
 Department of the Treasury—Internal Revenue Service



Boxes 15-20: This is where all the state information will be reported, including state withholding.

WATCH OUT! Make sure the state is IL. Ladder Up will only prepare state returns for full-year IL residents.*

*Exceptions for WI and IN income for full-year IL residents available at a few site locations.



Make sure the year corresponds to the tax year being prepared. Sometimes old W-2s can get mixed up in the paperwork.



Boxes 12a-12d: The codes reported here can require special certification to prepare the return.

- Code "W" indicates a Health Savings Account (HSA certification only)
- Code "Q" indicates Combat Pay (Military certification only)

Form W-2G (Basic)

- The form shows gambling winnings

3232		<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED	
PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code		1 Reportable winnings	2 Date won
		\$	
		3 Type of wager	4 Federal income tax withheld
			\$
		5 Transaction	6 Race
		7 Winnings from identical wagers	8 Cashier
PAYER'S federal identification number	PAYER'S telephone number	\$	
		9 Winner's taxpayer identification no.	10 Window
WINNER'S name		11 First I.D.	12 Second I.D.
Street address (including apt. no.)		13 State/Payer's state identification no.	14 State winnings
			\$
City or town, province or state, country, and ZIP or foreign postal code		15 State income tax withheld	16 Local winnings
		\$	\$
		17 Local income tax withheld	18 Name of locality
		\$	
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.			
Signature ▶		Date ▶	

Box 1: Amount won

Box 4 & Box 15: Federal and State withholdings



Sometimes clients go out of state to gamble. so note the state abbreviation here. If the winnings are from Illinois, Indiana or Wisconsin, check that the site can prepare this return with Site Manager.

OMB No. 1545-0238
2019
Form W-2G
Certain Gambling Winnings

For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.

File with Form 1096

Copy A
 For Internal Revenue Service Center

Form 1099-INT (Basic)

- This form is used to report income from interest earned



Always note the year on each form

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		Payer's RTN (optional)		OMB No. 1545-0112	
PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Interest income		2019	
		\$		Form 1099-INT	
PAYER'S TIN		2 Early withdrawal penalty		Interest Income	
RECIPIENT'S TIN		\$		Copy 1	
RECIPIENT'S name		3 Interest on U.S. Savings Bonds and Treas. obligations		For State Tax Department	
Street address (including apt. no.)		\$			
City or town, state or province, country, and ZIP or foreign postal code		4 Federal income tax withheld		5 Investment expenses	
		\$		\$	
		6 Foreign tax paid		7 Foreign country or U.S. possession	
		\$		\$	
		8 Tax-exempt interest		9 Specified private activity bond interest	
		\$		\$	
		10 Market discount		11 Bond premium	
		\$		\$	
		12 Bond premium on Treasury obligations		13 Bond premium on tax-exempt bond	
		\$		\$	
Account number (see instructions)		14 Tax-exempt and tax credit bond CUSIP no.		15 State	
				16 State identification no.	
				17 State tax withheld	
				\$	
				\$	

Box 1: Interest payments received

Box 2: Clients can withdraw money from a time deposit before its maturity date but a penalty will apply. Any penalties will be reported here.

Box 3: Interest received on US Savings Bond or Treasury obligations

Box 6: Foreign Taxes paid of over \$300 (\$600 MFJ) put the return Out-of-Scope



Not all 1099-INT forms look like this one. Many banks will simply send out a sheet with the needed information. Pay close attention and look for the name of the form on the document that is provided to you.

Banks will often not issue 1099-INT when the interest is less than \$10. Client may then need to look up their account information or call their bank for total interest.

Form 1099-DIV (Basic)

- This form is used to report dividends received



Always note the year on each form

Box 1a: Total amount of dividends received

Box 1b: Portion of the amount in Box 1a that may be eligible for reduced capital gains rates

Box 2a: Distributions paid to shareholders out of profitable investment sales

Box 7: Foreign Taxes paid of over \$300 (\$600 MFJ) put the return Out-of-Scope

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1a Total ordinary dividends	OMB No. 1545-0110	
		\$	2019	
		\$		
PAYER'S TIN		1b Qualified dividends	Form 1099-DIV	
RECIPIENT'S TIN		\$	Dividends and Distributions	
RECIPIENT'S name		2a Total capital gain distr.	Copy 1	
Street address (including apt. no.)		\$	For State Tax Department	
City or town, state or province, country, and ZIP or foreign postal code		2b Unrecap. Sec. 1250 gain		
		\$		
		2c Section 1202 gain		
		\$		
		3 Nondividend distributions		
		\$		
		4 Federal income tax withheld		
		\$		
		5 Section 199A dividends		
		\$		
		6 Investment expenses		
		\$		
		7 Foreign tax paid		
		\$		
		8 Foreign country or U.S. possession		
		9 Cash liquidation distributions		
		\$		
		10 Noncash liquidation distributions		
		\$		
		11 Exempt-interest dividends		
		\$		
		12 Specified private activity bond interest dividends		
		\$		
Account number (see instructions)		13 State	14 State identification no.	15 State tax withheld
		\$	\$	\$
		\$	\$	\$

Form 1099-DIV www.irs.gov/Form1099DIV Department of the Treasury - Internal Revenue Service



Not all 1099-DIV forms look like this one. Many banks will simply send out a sheet with the needed information. Pay close attention and look for the name of the form on the document that is provided to you.

Form 1099-B (Adv)

- This form is used to report proceeds from broker or barter transactions

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		Applicable checkbox on Form 8949	OMB No. 1545-0715 2019 Form 1099-B	Proceeds From Broker and Barter Exchange Transactions
1a Description of property (Example: 100 sh. XYZ Co.)				
1b Date acquired		1c Date sold or disposed		Copy 1 For State Tax Department
PAYER'S TIN	RECIPIENT'S TIN	1d Proceeds \$	1e Cost or other basis \$	
RECIPIENT'S name		1f Accrued market discount \$	1g Wash sale loss disallowed \$	
Street address (including apt. no.)		2 Short-term gain or loss <input type="checkbox"/> Long-term gain or loss <input type="checkbox"/> Ordinary <input type="checkbox"/>	3 If checked, proceeds from: Collectibles <input type="checkbox"/> QOF <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code		4 Federal income tax withheld \$	5 If checked, noncovered security <input type="checkbox"/>	
Account number (see instructions)		6 Reported to IRS: Gross proceeds <input type="checkbox"/> Net proceeds <input type="checkbox"/>	7 If checked, loss is not allowed based on amount in 1d <input type="checkbox"/>	
CUSIP number		8 Profit or (loss) realized in 2019 on closed contracts \$	9 Unrealized profit or (loss) on open contracts—12/31/2018 \$	
14 State name		10 Unrealized profit or (loss) on open contracts—12/31/2019 \$	11 Aggregate profit or (loss) on contracts \$	
15 State identification no.	16 State tax withheld \$	12 If checked, basis reported to IRS <input type="checkbox"/>	13 Bartering \$	

Form **1099-B** www.irs.gov/Form1099B Department of the Treasury - Internal Revenue Service

Box 1a: Provides the name of the security that was sold

Boxes 1b & 1c: Dates of purchase and sale of the security

Box 1e: Cost or other basis of securities sold. A security's basis is the purchase price after commissions or other expenses
1g: shows the nondeductible portion of the loss

Box 3: This box is checked if the basis was reported to the IRS

Box 2: Indicates the type of gain or loss resulting from the transaction. Short (<1 year) or long term (>1 year)

Box 4: Federal income tax withheld

Examples of how the 1099-B and 1099-DIV forms sometimes appear:

2018 FORM 1099-B: PROCEEDS FROM BROKER AND BARTER EXCHANGE TRANSACTIONS, CONTINUED OMB NO. 1545-0718

Covered Short-Term Gains or Losses on Gross Proceeds
Report on Form 8949, Part I with Box A checked

Box 6: Gross Proceeds Box 5: Box Not Checked (Covered Security) Box 3: Basis Reported to the IRS Box 2: Type of Gain or Loss - Short-Term

The 1099-B data referenced by a Box Number is reported to the IRS. The additional information referenced by a Box Number is not reported to the IRS, but may be helpful to complete your return.

Security Description (Box 1a) CUSIP	Quantity Sold	Date Acquired (Box 1b)	Date Sold or Disposed (Box 1c)	Proceeds (Box 1d)	Cost or Other Basis (Box 1e)	Accrued Market Discount (Box 1f)	Wash Sale Loss Disallowed (Box 1g)	Gain/Loss Amount	Additional Information
CALL TSLA 11/02/18 342.5 CUSIP: 8NFBVH5	1.00000	10/24/2018	10/29/2018	\$1,029.97	\$470.00	\$0.00	\$0.00	\$559.97	
CALL VZ 11/09/18 58 CUSIP: 8NFCR3	1.00000	10/30/2018	11/08/2018	\$38.98	\$86.00	\$0.00	\$0.00	(\$47.02)	
CALL BABA 11/09/18 134 CUSIP: 8NFTSM4	1.00000	10/30/2018	11/02/2018	\$1,484.97	\$695.00	\$0.00	\$0.00	\$789.97	
CALL BABA 11/23/18 139 CUSIP: 8NFTSR2	1.00000	10/31/2018	11/05/2018	\$904.97	\$790.00	\$0.00	\$0.00	\$114.97	
VIVINT SOLAR INC COM CUSIP: 92854Q106	5.00000 10.00000 10.00000 3.00000	03/15/2018 03/20/2018 03/22/2018 03/23/2018	04/17/2018 04/17/2018 04/17/2018 04/17/2018	\$20.00 \$40.00 \$40.01 \$12.00	\$15.75 \$34.00 \$36.99 \$11.25	\$0.00 \$0.00 \$0.00 \$0.00	\$0.00 \$0.00 \$0.00 \$0.00	\$4.25 \$6.00 \$3.02 \$0.75	
Subtotals	28.00000			\$112.01	\$97.99	\$0.00	\$0.00	\$14.02	
40 ITEMS - TOTAL				\$13,470.10	\$11,232.59	\$0.00	\$0.00	\$2,237.51	

FOOT NOTES
SHORT SALE - Short sales covered in December that settle in January will be reported on your Form 1099-B in the year they are settled.

Check the Description
("Description of Property Sold")

Anything other than stocks,
mutual funds, or a personal
residence puts the return Out-
of-Scope.

Thelma Emerson 123 Any Street Your City, State Zip Account Number: 1234-567-9012 SSN: XXX-XX-XXXX	ABC Investments 456 Main Street Your City, State Zip Phone (XXX) XXX-XXXX FEIN: XX-XXXXXXX	2018 12-31-18
---	--	------------------

Substitute 1099-B Date of Sale Box 1a	Stocks, Bonds-Sales price (less commission) Box 2	Description Box 8	Federal Income Tax Withheld Box 4	Noncovered Security Stocks Sold in 2018 Box 6
2-23-18	\$ 2,100.00	20 shares Tractor Company	\$ 0.00	<input checked="" type="checkbox"/>
6-1-18	\$ 900.00	100 shares Car Company	\$ 0.00	<input checked="" type="checkbox"/>
6-22-18	\$14,000.00	500 shares Couch Company	\$ 0.00	<input checked="" type="checkbox"/>
7-5-18	\$ 2,000.00	25 shares Technology Company	\$ 0.00	<input checked="" type="checkbox"/>

Form 1099-DIV * **2018 Dividends and Distributions** Copy B for Recipient (OMB No. 1545-0110)

1a Total Ordinary Dividends	6,508.23	7 Foreign Tax Paid.....	22.62
1b Qualified Dividends	453.12	8 Foreign Country or U.S. Possession.....	Various
2a Total Capital Gain Distributions	1,320.48	9 Cash Liquidation Distributions.....	230.00
2b Unrecap. Sec 1250 Gain	1.78	10 Non-Cash Liquidation Distributions.....	2,180.56
2c Section 1202 Gain	543.72	11 Exempt Interest Dividends	451.26
2d Collectibles (28%) Gain	7.54	12 Specified Private Activity Bond Interest Dividends.....	27.17
3 Nondividend Distributions	2,500.12	13 State.....	ST
4 Federal Income Tax Withheld	1,067.20	14 State Identification No.....	11111111
5 Section 199A Dividends	5,676.23	15 State Tax Withheld.....	264.80
6 Investment Expenses	648.93		

Form 1099-MISC (Adv)

- This form must be entered by a tax preparer with Advanced certification

Box 3: Shows payment amounts from various sources such as prizes/awards, taxable damages, or being the beneficiary of a deceased employee

Box 7: Shows nonemployee compensation. The client did not necessarily "have a business," but simply performed services in which it was determined that an employer-employee relationship did not exist.

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Rents \$	OMB No. 1545-0115 2019 Form 1099-MISC		Miscellaneous Income
PAYER'S TIN		2 Royalties \$	4 Federal income tax withheld \$ 00.00		
RECIPIENT'S TIN		3 Other income \$	5 Medical and health care payments \$		
RECIPIENT'S name TAX PAYER		5 Fishing boat proceeds \$	6 Substitute payments in lieu of dividends or interest \$		Box 2: Shows royalty payments from intangible property such as patents, copyrights, trade names, and trademarks. Royalties are only in scope if there are no expenses.
Street address (including apt. no.) 312 CHICAGO STREET		7 Nonemployee compensation \$ 4,500.00	8 Crop insurance proceeds \$		
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, STATE, ZIP		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Excess golden parachute payments \$		
Account number (see instructions)		11	12		Box 7: Shows nonemployee compensation. The client did not necessarily "have a business," but simply performed services in which it was determined that an employer-employee relationship did not exist.
FATCA filing requirement <input type="checkbox"/>		13 Excess golden parachute payments \$	14 Gross proceeds paid to an attorney \$		
15a Section 409A deferrals \$	15b Section 409A income \$	16 State tax withheld \$	17 State/Payer's state no.	18 State income \$	

Form **1099-MISC** www.irs.gov/Form1099MISC Department of the Treasury - Internal Revenue Service



Taxpayers with this form might have expenses to report along with this income. We can accept informal records such as a handwritten journal of expenses but encourage clients to formalize recordkeeping if they are self-employed.

WATCH OUT! Up to \$25,000 in expenses is allowed. If the client has expenses that exceed income (Net Loss), then the return is Out-of-Scope.

Form 1099-K (Adv)

- This form is issued to individuals who receive income from payment settlements or third-party companies (e.g. Lyft, Uber, Grubhub)
- This form must be entered by a tax preparer with Advanced certification

Taxpayers with this form might have expenses to report along with this income. We can accept informal records such as a handwritten journal of expenses.



WATCH OUT! Up to \$25,000 expenses allowed. If the client has expenses that exceed income (Net Loss), then the return is Out-of-Scope.

Urge all clients to improve and formalize recordkeeping if they are self-employed. In the event of an audit, the IRS will want to see originals.

VOID CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		FILER'S TIN	OMB No. 1545-2205	2019	Payment Card and Third Party Network Transactions
		PAYEE'S TIN	Form 1099-K		
		1a Gross amount of payment card/third party network transactions \$ 3,600.00		2 Merchant category code	Copy 1 For State Tax Department
Check to indicate if FILER is a (an): Payment settlement entity (PSE) <input type="checkbox"/> Electronic Payment Facilitator (EPF)/Other third party <input type="checkbox"/>		Check to indicate transactions reported are: Payment card <input checked="" type="checkbox"/> Third party network <input type="checkbox"/>	3 Number of payment transactions	4 Federal income tax withheld \$ 00.00	
PAYEE'S name		5a January \$	5b February \$		
Street address (including apt. no.)		5c March \$	5d April \$		
		5e May \$	5f June \$		
City or town, state or province, country, and ZIP or foreign postal code		5g July \$	5h August \$		
		5i September \$	5j October \$		
PSE'S name and telephone number		5k November \$	5l December \$		
Account number (see instructions)		6 State	7 State identification no.	8 State income tax withheld \$	
				\$	

Form **1099-K** www.irs.gov/Form1099K Department of the Treasury - Internal Revenue Service

Form 1099-R*

- This form reports income received from pensions, annuities, and other retirement plans

Box 1: Total amount of retirement income received during the year

Box 2a: Amount from Box 1 that is considered taxable

***WATCH OUT!** If the taxable amount is not determined (blank box), the Simplified Method will have to be utilized to calculate the taxable amount. This process can only be done by volunteers who are certified at the Advanced level.



PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and phone no.			1 Gross distribution	OMB No. 1545-0119		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
NEW JERSEY DIVISION OF PENSIONS AND BENEFITS PO BOX 295 TRENTON, NJ 08625-0295			\$ 2,000.00	2019 Form 1099-R		
PAYER'S TIN: XX-XXXXXXX			2a Taxable amount \$ 2,000.00			2b Taxable amount not determined <input type="checkbox"/> Total distribution <input type="checkbox"/>
RECIPIENT'S name ANN RETIREE			3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$ 00.00		This information is being furnished to the IRS.
Street address (including apt. no.) 312 CHICAGO STREET			5 Employee contributions/ Designated Roth contributions or insurance premiums \$ 00.00	6 Net unrealized appreciation in employer's securities \$		
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, STATE, ZIP			7 Distribution code(s) 7 X	8 Other \$ %		
10 Amount allocable to IRR within 5 years \$			11 1st year of desig. Roth contrib. \$		12 State tax withheld \$	
13 State/Payer's state no. \$			14 State distribution \$		15 Local tax withheld \$	
16 Name of locality \$			17 Local distribution \$		18 Total employee contributions \$	

Form 1099-R (keep for your records) www.irs.gov/Form1099R Department of the Treasury - Internal Revenue Service



Box 7: The distribution code corresponds to the type of distribution the client received

WATCH OUT! Codes 5, 6, 8, 9, A, E, J, K, N, P, R, T, U, and W are ALL Out-of-Scope

Form SSA-1099 (Basic)

- The form reports Social Security benefits, which can sometimes be taxable. However, Social Security benefits will NOT be included when calculating a client's total income to determine eligibility for service.
- If Social Security benefits are a client's only source of income and the client is not filing MFS, then the taxpayer is not required to file a return.



Box 1: Beneficiary name is reported here

WATCH OUT! The only benefits that need to be reported on the tax return are for the taxpayer and spouse. Dependent benefits would be included on their own tax return, if they are required to file.

Sometimes clients have Medicare Part B, C, or D. Those amount would be reported here.

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT		
2015 • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. • SEE THE REVERSE FOR MORE INFORMATION.		
Box 1. Name	Box 2. Beneficiary's Social Security Number	
Box 3. Benefits Paid in 2015	Box 4. Benefits Repaid to SSA in 2015	Box 5. Net Benefits for 2015 (Box 3 minus Box 4)
DESCRIPTION OF AMOUNT IN BOX 3	DESCRIPTION OF AMOUNT IN BOX 4	
<p style="text-align: center; font-size: 2em; opacity: 0.5;">SAMPLE</p>	Box 6. Voluntary Federal Income Tax Withheld	
	Box 7. Address	
	Box 8. Claim Number (Use this number if you need to contact SSA.)	

Form SSA-1099-SM (1-2016) DO NOT RETURN THIS FORM TO SSA OR IRS

Box 5: The amount of benefits they received for the year.

Box 6: Clients can voluntarily withhold taxes from their benefits. Any withholdings are reported here.



WATCH OUT! This is not the same form as a 1099-SA.

Form RRB-1099 (Basic)

- The form reports benefits received from the Railroad Retirement Board



There is a blue part to this form (pictured below) and a green part to this form. Tier 1 benefits are reported on the blue portion of the form and are known as Social Security Equivalent Benefits and are entered on the Social Security Benefits worksheet. Treat the benefits reported on this form like the information reported on Form SSA-1099.

PAYER'S NAME, STREET ADDRESS, CITY, STATE, AND ZIP CODE UNITED STATES RAILROAD RETIREMENT BOARD 844 N RUSH ST CHICAGO IL 60611-2092		20XX		PAYMENTS BY THE RAILROAD RETIREMENT BOARD		COPY C - FOR RECIPIENT'S RECORDS. THIS INFORMATION IS BEING FURNISHED TO THE INTERNAL REVENUE SERVICE.
PAYER'S FEDERAL IDENTIFYING NO. 36-3314600		3. Gross Social Security Equivalent Benefit Portion of Tier 1 Paid in 2014				
1. Claim Number and Payee Code		4. Social Security Equivalent Benefit Portion of Tier 1 Repaid to RRB in 2014				
2. Recipient's Identification Number		5. Net Social Security Equivalent Benefit Portion of Tier 1 Paid in 2014				
Recipient's Name, Street Address, City, State, and Zip Code		6. Workers' Compensation Offset in 2014				
		7. Social Security Equivalent Benefit Portion of Tier 1 Paid for 2013				
		8. Social Security Equivalent Benefit Portion of Tier 1 Paid for 2012				
		9. Social Security Equivalent Benefit Portion of Tier 1 Paid for Years Prior to 2012				
		10. Federal Income Tax Withheld		11. Medicare Premium Total		
FORM RRB-1099		DO NOT ATTACH TO YOUR INCOME TAX RETURN				

Box 5: Net Social Security Equivalent Benefit

Box 10: Federal withholdings

Box 11: Any Medicare premiums deducted

Form RRB-1099-R (Advanced)

- The form reports benefits received from the Railroad Retirement Board



Tier 2 benefits are reported on the green portion of the form and are entered on a 1099-R worksheet.

Box 3:
Employee Contributions.
Taxable amount will need to be calculated using the Simplified Method

Box 5: Vested dual benefits and supplemental annuity benefits are non-contributory pensions and are fully taxable

PAYER'S NAME, STREET ADDRESS, CITY, STATE, AND ZIP CODE UNITED STATES RAILROAD RETIREMENT BOARD 644 N RUSH ST CHICAGO IL 60611-2092		20XX		ANNUITIES OR PENSIONS BY THE RAILROAD RETIREMENT BOARD			
PAYER'S FEDERAL IDENTIFYING NO. 36-3314600	3. Employee Contributions			COPY B - REPORT THIS INCOME ON YOUR FEDERAL TAX RETURN. IF THIS FORM SHOWS FEDERAL INCOME TAX WITHHELD IN BOX 9 ATTACH THIS COPY TO YOUR RETURN. THIS INFORMATION IS BEING FURNISHED TO THE INTERNAL REVENUE SERVICE.			
1. Claim Number and Payee Code	4. Contributory Amount Paid						
2. Recipient's Identification Number	5. Vested Dual Benefit						
Recipient's Name, Street Address, City, State, and Zip Code	6. Supplemental Annuity						
	7. Total Gross Paid (Sum of boxes 4, 5 and 6)						
	8. Repayments						
	9. Federal Income Tax Withheld						
	10. Rate of Tax						
		11. Country				12. Medicare Premium Total	

FORM RRB-1099-R

Box 7: Total Gross Paid

Box 9: Federal withholdings

Box 12: Any Medicare premiums deducted

Form 1098 (Basic)

- The form reports mortgage interest paid by a taxpayer to a mortgage company

CORRECTED (if checked)

RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		*Caution: The amount shown may not be fully deductible by you. Limits based on the loan amount and the cost and value of the secured property may apply. Also, you may only deduct interest to the extent it was incurred by you, actually paid by you, and not reimbursed by another person.		OMB No. 1545-1380 2019 Form 1098	Mortgage Interest Statement Copy B For Payer/Borrower The information in boxes 1 through 9 and 11 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 the IRS determines that an underpayment of tax results because you overstated a deduction for this mortgage interest or for these points, reported in boxes 1 and 6; or because you didn't report the refund of interest (box 4); or because you claimed a nondeductible item.	
1 Mortgage interest received from payer(s)/borrower(s)* \$		2 Outstanding mortgage principal \$		3 Mortgage origination date		
RECIPIENT'S/LENDER'S TIN	PAYER'S/BORROWER'S TIN	4 Refund of overpaid interest \$		5 Mortgage insurance premiums \$	11 Mortgage acquisition date	
PAYER'S/BORROWER'S name		6 Points paid on purchase of principal residence \$		7 <input type="checkbox"/> If address of property securing mortgage is the same as PAYER'S/BORROWER'S address, the box is checked, or the address or description is entered in box 8.		
Street address (including apt. no.)		8 Address or description of property securing mortgage (see instructions)				
City or town, state or province, country, and ZIP or foreign postal code		9 Number of properties securing the mortgage	10 Other			
Account number (see instructions)						
Form 1098		(Keep for your records)		www.irs.gov/Form1098		Department of the Treasury - Internal Revenue Service



Note the borrower's name - only the person listed on the form - can claim the interest paid even if it was paid by someone else

Box 1: The amount of interest on the mortgage the client has paid

Box 5: Mortgage insurance premiums are no longer deductible.

Box 10: If the taxpayer paid property tax through escrow, this is where the amounts paid will appear

WATCH OUT! Ask your client if they have a property tax bill as the Illinois return requires the Property Index Number to be entered. The PROPERTY PIN appears on the bill and can be found online if needed.



Property Tax Bill

- If the client does not have a copy of the bill, we can look up the relevant information online

We prefer to see the second installment because the full amount paid during the tax year is reported on the second installment bill.



WATCH OUT! The year should be the PREVIOUS year since property taxes are paid in arrears. For example, 2018 property taxes are paid in 2019.

Property Index Number (PIN)

This section is where the full amount that was paid for the entire year will be reported.



WATCH OUT! Do not use amount in "total payment due" as it is only a partial payment for the year.

Clients may receive an Illinois Property Tax Credit even if they do not itemize on their Federal Return.

TOTAL PAYMENT DUE		2013 Second Installment Property Tax Bill					
\$379.95		Property Index Number (PIN)	Volume	Code	Tax Year (Payable In)	Township	Classification
By 08/01/14 (see time)		11-22-333-444-0000	251	70012	2013 (2014)	HYDE PARK	2-99
IF PAYING LATE PLEASE PAY	08/02/14-09/01/14	09/02/14-10/01/14	10/02/14-11/01/14	LATE PENALTY IS 1.5% PER MONTH, BY STATE LAW			
	\$395.65	\$391.35	\$397.05				
TAXING DISTRICT BREAKDOWN							
Taxing District	2013 Tax	2013 Rate	2013 %	Pension	2012 Tax		
MISCELLANEOUS TAXES							
Metro Water Reclamation District	18.85	0.417	0.92%	1.85	24.58		
Parks-Museum-Aquarium Bond	0.81	0.018	0.04%		1.13		
Chicago Park District	18.17	0.402	0.89%	0.72	25.12		
Miscellaneous Taxes Total	37.83	0.837	1.85%		50.83		
SCHOOL TAXES							
Board of Education	165.97	3.671	8.10%		227.37		
Chicago Community College Dist 508	9.00	0.199	0.44%		12.62		
School Taxes Total	174.97	3.870	8.54%		239.99		
MUNICIPALITY/TOWNSHIP TAXES							
TIF-Chicago-43rd/Cottage Grove	1,739.42	***	84.92%		2,608.36		
Chicago School Bldg. & Imp Fund	8.87	0.152	0.34%		9.70		
Chicago Library Fund	6.10	0.135	0.30%		6.51		
City of Chicago	54.66	1.209	2.67%	25.14	76.48		
Municipality/Township Taxes Total	1,807.05	1.498	88.23%		2,703.08		
COOK COUNTY TAXES							
Cook County Forest Preserve District	3.12	0.069	0.15%	0.09	4.19		
County of Cook	12.45	0.275	0.60%	5.38	19.06		
Cook County Public Safety	9.90	0.219	0.48%		12.03		
Cook County Health Facilities	2.98	0.066	0.15%		4.19		
Cook County Taxes Total	28.45	0.629	1.38%		39.47		
(Do not pay these totals)		2,048.30	6.832	100.00%	3,033.37		
**Visit cookcountyclerk.com for information about TIFs and for TIF revenue distributions.							
TAX CALCULATOR				IMPORTANT MESSAGES			
2012 Assessed Value	16,904	2013 Total Tax Before Exemptions	2,048.30	Thank you for your first installment payment of: \$1,668.35 on 03-14-14			
2013 Property Value	112,620	Homesteaders' Exemption	.00				
2013 Assessment Level	X 103	Senior Citizens Exemption	.00				
2013 Assessed Value	11,262	Senior Assessment Freeze Exemption	.00				
2013 Equalization Factor	X 2.6621						
2013 Equivalent Assessed Value (EAV)	29,981	2013 Total Tax After Exemptions	2,048.30				
2013 Local Tax Rate	X .8225	First Installment	1,668.35				
2013 Total Tax Before Exemptions	2,048.30	Second Installment +	379.95				
		Total 2013 Tax (Payable in 2014)	2,428.25				
				PROPERTY LOCATION	MAILING ADDRESS		
				399 ELM STREET	PAT JONES		
				CHICAGO IL 60600	399 ELM STREET		
					CHICAGO IL 60600		
				PROPERTY INDEX NUMBER (PIN) 11-22-333-444-0000			
				Volume 251			
				Amount Paid			
				\$			
				SN 0020120200 RTN 500001075 AN (see PIN) TC 000922			
				This tax bill has been identified to be paid by a bank/mortgage company. Verify by contacting your lender. Do not double-pay this bill.			
				Include name, PIN, address, location, phone and e-mail on check payable to Cook County Treasurer.			
				Name/Mailing Address change? Check box and complete form on back to update your name and/or mailing address.			

Form 1098-E (Basic)

- The form is used to report interest paid by the taxpayer on a student loan

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-1576	
RECIPIENT'S/LENDER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		2019	Student Loan Interest Statement
		Form 1098-E	
RECIPIENT'S TIN	BORROWER'S TIN	1 Student loan interest received by lender	
		\$	
BORROWER'S name		Copy B For Borrower 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 the IRS determines that an underpayment of tax results because you overstated a deduction for student loan interest.	
Street address (including apt. no.)			
City or town, state or province, country, and ZIP or foreign postal code			
Account number (see instructions)			
		2 If checked, box 1 does not include loan origination fees and/or capitalized interest for loans made before September 1, 2004 <input type="checkbox"/>	
Form 1098-E		(keep for your records)	www.irs.gov/Form1098E Department of the Treasury - Internal Revenue Service

Box 1: Amount of interest paid during the tax year

Form 1098-T (Basic)

- This form is issued by a postsecondary education institution to report tuition paid



For dependent students, the parents will include the 1098-T on their tax return in order to claim education credits. However, if a student has scholarships that exceed the tuition paid, the student will also need to include this as scholarship income if he files taxes as well.

CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number The Ohio State University 4321 Street 1st Floor Lobby Columbus, OH 43021		1 Payments received for qualified tuition and related expenses \$	2	OMB No. 1545-1574 2018 Form 1098-T	Tuition Statement Copy B For Student <small>This is important tax information and is being furnished to the IRS. This form must be used to complete Form 8863 to claim education credits. Give it to the tax preparer or use it to prepare the tax return.</small>
FILER'S employer identification no.	STUDENT'S TIN *****1234	3 If this box is checked, your educational institution changed its reporting method for 2018 <input type="checkbox"/>		5 Scholarships or grants \$ 8,500	
STUDENT'S name BRUTUS BUCKEYE		4 Adjustments made for a prior year \$	6 Adjustments to scholarships or grants for a prior year \$ 1,200		7 Checked if the amount in box 1 includes amounts for an academic period beginning January–March 2019 <input checked="" type="checkbox"/>
Street address (including apt. no.) 281 W Lane Ave		8 Check if at least half-time student <input checked="" type="checkbox"/>		9 Checked if a graduate student <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code Columbus, OH 43021 USA		Form 1098-T (keep for your records)		www.irs.gov/Form1098T Department of the Treasury - Internal Revenue Service	

Box 1: Amounts paid directly to the school. Only amounts actually paid are taken into account when calculating education credits

WATCH OUT! There could be additional out-of-pocket expenses such as books and supplies.

Box 5: Scholarships received

Box 8 & 9: Lets you know if the student was full-time and if they completed their undergraduate degree already. It's important to indicate the status of these boxes in the software because it could affect a client's eligibility for certain credits.

Box 4: If the adjustment in Box 4 exceeds the tuition and fees in Box 1 then the return is Out-of-Scope.

Form 1095-A (Adv)

- This form is issued to someone who received health insurance through the Marketplace and it must be included on a return. Historically, a number of clients are usually missing this document, but may be able to retrieve it online.

Part I: Client's information such as name, address, policy, etc.

Part II: Names and information for all individuals who were covered

Part III: The amounts that the client paid monthly for premiums. Including subsidy payments from the government that lowered the cost of premiums in order to make coverage affordable

Form 1095-A		Health Insurance Marketplace Statement		<input type="checkbox"/> VOID	OMB No. 1545-2232
Department of the Treasury Internal Revenue Service				<input type="checkbox"/> CORRECTED	2018
Do not attach to your tax return. Keep for your records. Go to www.irs.gov/Form1095A for instructions and the latest information.					
Part I Recipient Information					
1 Marketplace identifier	2 Marketplace-assigned policy number	3 Policy issuer's name			
4 Recipient's name	5 Recipient's SSN	6 Recipient's date of birth			
7 Recipient's spouse's name	8 Recipient's spouse's SSN	9 Recipient's spouse's date of birth			
10 Policy start date	11 Policy termination date	12 Street address (including apartment no.)			
13 City or town	14 State or province	15 Country and ZIP or foreign postal code			
Part II Covered Individuals					
A. Covered individual name	B. Covered individual SSN	C. Covered individual date of birth	D. Coverage start date	E. Coverage termination date	
16					
17					
18					
19					
20					
Part III Coverage Information					
Month	A. Monthly enrollment premiums	B. Monthly second lowest cost silver plan (SLCSP) premium	C. Monthly advance payment of premium tax credit		
21 January					
22 February					
23 March					
24 April					
25 May					
26 June					
27 July					
28 August					
29 September					
30 October					
31 November					
32 December					
33 Annual Totals					

Form 1099-C (Adv)

- This form reports cancellation of debt

Box 4: Description of the debt. **WATCH OUT!** Ladder Up can only prepare returns for cancellation of nonbusiness credit card debt. Any other kind of debt is Out-of-Scope!

Box 1: Earliest identifiable date of when the discharge occurred

Box 2: The amount of debt discharged

Box 3: WATCH OUT! If there is interest in Box 3, the return is Out-of-Scope!

Box 6: WATCH OUT! If Box 6 has code "A" the return is Out-of-Scope!

CORRECTED (if checked)

CREDITOR'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. CREDITOR BANK 4321 BANK STREET ANYTOWN, IL 60010		1 Date of identifiable event 07/01/2019	OMB No. 1545-1424
CREDITOR'S TIN		2 Amount of debt discharged \$ 1,500	2019 Form 1099-C
DEBTOR'S TIN		3 Interest if included in box 2 \$	
DEBTOR'S name		4 Debt description Credit card debt	
Street address (including apt. no.)		5 If checked, the debtor was personally liable for repayment of the debt <input type="checkbox"/>	
City or town, state or province, country, and ZIP or foreign postal code			
Account number (see instructions)		6 Identifiable event code A	7 Fair market value of property \$

Form 1099-C (keep for your records) www.irs.gov/Form1099C Department of the Treasury - Internal Revenue Service

Cancellation of Debt

Copy B For Debtor
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 taxable income results from this transaction and the IRS determines that it has not been reported.

Box 5: This is checked if the client was personally liable for the debt.

WATCH OUT! Ladder Up can only prepare returns for clients who are solvent, meaning at the time the debt was discharged, their assets exceeded their liabilities. Clients who were insolvent are Out-of-Scope, and the client should consult a paid preparer to claim an insolvency exemption.

Use the Insolvency Determination Worksheet from page D-60 of Publication 4012, and help the client complete it to determine solvency.

Form 1099-S (Adv)

- This form reports proceeds from real estate transactions



If the Form 1099-S was received for the sale of an inherited property, the return is Out-of-Scope.

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-0997	2019	Proceeds From Real Estate Transactions
FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number MS. HOME OWNER		1 Date of closing 08/01/2019		
FILER'S TIN *****1234		2 Gross proceeds \$ 50,000		Copy B For Transferor 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 item is required to be reported and the IRS determines that it has not been reported.
TRANSFEROR'S TIN *****4321		3 Address (including city, state, and ZIP code) or legal description		
TRANSFEROR'S name STEVE JOBS		4 Transferor received or will receive property or services as part of the consideration (if checked) ▶ <input type="checkbox"/>		
Street address (including apt. no.) 312 CHICAGO		5 If checked, transferor is a foreign person (nonresident alien, foreign partnership, foreign estate, or foreign trust) ▶ <input type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, STATE, ZIP		6 Buyer's part of real estate tax \$		
Account number (see instructions)				
Form 1099-S		(keep for your records)		www.irs.gov/Form1099S Department of the Treasury - Internal Revenue Service

Box 2: Gross proceeds from the sale of the property. If the taxpayer has a gain on the sale of their main home of **LESS THAN \$250,000** (\$500,000 for married owners) and they owned and lived in the home for at least 2 years, they can elect to exclude the gain. This will be the case for most Ladder Up clients.

Form 5498-SA (HSA)

- This form reports information related to a Health Savings Account (HSA)
- This form must be entered by a tax preparer with HSA certification

2727 VOID CORRECTED

TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		1 Employee or self-employed person's Archer MSA contributions made in 2019 and 2020 for 2019 \$	OMB No. 1545-1518 2019 Form 5498-SA	HSA, Archer MSA, or Medicare Advantage MSA Information
		2 Total contributions made in 2019 \$		
TRUSTEE'S TIN	PARTICIPANT'S TIN	3 Total HSA or Archer MSA contributions made in 2020 for 2019 \$		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.
PARTICIPANT'S name		4 Rollover contributions \$	5 Fair market value of HSA, Archer MSA, or MA MSA \$	
Street address (including apt. no.)		6 HSA <input type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code		Archer MSA <input type="checkbox"/>		
Account number (see instructions)		MA MSA <input type="checkbox"/>		

Form **5498-SA** Cat. No. 38467V www.irs.gov/Form5498SA Department of the Treasury - Internal Revenue Service
Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

Box 2: Contributions that were made in the tax year

Box 3: Contributions made in the current year for the tax year

Box 6: Type of Account

WATCH OUT! Ladder Up can only prepare returns for taxpayers with Health Savings Accounts (HSA) - everything else is out of scope.



1099-SA (HSA)

- This form reports information related to a Health Savings Account (HSA)
- This form must be entered by a tax preparer with HSA certification
- Form 1099-SA reports the amounts disbursed from an HSA



WATCH OUT! This form is NOT the same as a SSA-1099 which is the Social Security Benefits Statement

Box 1: Gross Distributions that were made in the tax year

9494		<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-1517	
TRUSTEE'S/PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number JACKSON BANK & TRUST 14907 SW GRAND STREET INDIANAPOLIS, IN 46205				2019 Form 1099-SA	
PAYER'S TIN 54-2XXXXXX	RECIPIENT'S TIN *****1234	1 Gross distribution \$ 1,900.00	2 Earnings on excess cont. \$	Distributions From an HSA, Archer MSA, or Medicare Advantage MSA Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.	
RECIPIENT'S name MR. HEALTHY PERSON		3 Distribution code 1	4 FMV on date of death \$		
Street address (including apt. no.) 4321 CHICAGO STREET		5 HSA <input checked="" type="checkbox"/> Archer MSA <input type="checkbox"/> MA MSA <input type="checkbox"/>			
City or town, state or province, country, and ZIP or foreign postal code YOUR CITY, STATE, ZIP					
Account number (see instructions)					
Form 1099-SA		Cat. No. 38471D		www.irs.gov/Form1099SA Department of the Treasury - Internal Revenue Service	
Do Not Cut or Separate Forms on This Page		Do Not Cut or Separate Forms on This Page		Do Not Cut or Separate Forms on This Page	



Box 5: Type of Account

WATCH OUT! Ladder Up can only prepare returns for taxpayers with Health Savings Accounts (HSA) - everything else is out of scope.

Self Employment Expenses Worksheet

Self-Employment Expenses Additional Information Needed

You have told us that you have certain expenses related to your self-employment income. Please provide us with some additional information about the type and amount of expenses that you have. There are questions on both the front and back of this sheet.

1. Did you drive for Uber and/or Lyft? If you drove for Uber and/or Lyft, we will need your income documents (1099-MISC and/or 1099-K) as well as the tax information report from your account, either a printout or access to the information on your app. That report will include mileage as well as various fees charged by Uber and/or Lyft during the year. If you do not have this report or know how to get it, please ask someone wearing a Ladder Up shirt for assistance. Yes No

2. Did you have a home office, or portion of your residence that you used regularly and exclusively for your business? If yes, please describe below: Yes No

3. Did you have any employees or use any independent contractors that you paid to work for you as part of this business? If so, please describe below: Yes No

4. Did you buy things or make things that you then sold to clients? If so, please describe and give amounts: Yes No

5. Did you buy any items for your business that would normally be expected to last for more than a year (for example, computers, equipment, cameras, etc.)? If so, please describe and give amounts: Yes No

6. Did you drive your own vehicle in your business (other than driving to or from work)? If so, please provide the following: Yes No

(a) Type of vehicle (year, make, model): _____

(b) First year you used this vehicle for this business? _____

(c) Total miles driven during the year: _____

(d) Business miles driven during the year: _____

(e) Do you have written documentation for your mileage? Yes No

(f) Parking and Tolls paid while on business: _____

(g) Interest paid on vehicle loan: _____

(h) Is the vehicle available for personal use? Yes No

(i) Do you have another vehicle available for personal use? Yes No

(j) Did you ever claim actual expenses (gas, oil, repairs, etc.) Yes No for this vehicle on a previous tax return?

(over)

Self-Employment Expenses Additional Information Needed

7. Did you have any advertising expenses (flyers, posters, newspaper ads, etc.)? If so, please describe and give amounts: Yes No

8. Did you purchase any supplies (for example, office supplies or cleaning supplies)? If so, please describe and give amounts: Yes No

9. Did you lease or rent any equipment, space, or other items? If so, please describe and give amounts: Yes No

10. Did you use a telephone or cell phone for your business? If so, please describe and give amounts: Yes No

11. Did you have to pay any fees, licenses, etc. related to your business? If so, please describe and give amounts: Yes No

12. Did you provide any meals or entertainment for clients? If so, please describe and give amounts: Yes No

13. Did you pay any professional fees, such as lawyers, accountants, etc. related to your business? If so, please describe and give amounts: Yes No

14. Did you have any expenses for office supplies (paper, postage, etc.) If so, please describe and give amounts: Yes No

15. What type of work were you doing in this business?

16. Did you have other expenses that we have not asked about? If so, please describe and give amounts: Yes No

Self Employment Expenses Worksheet: Screening of Schedule C Clients

Screening of Self-Employed Schedule C clients with who have expenses that they want to deduct can be very difficult because the 13614-C form asks if clients have expenses related to self-employment income, but does not ask for details. As the details emerge during the course of the client's visit it may become apparent that the client is outside the scope of the program, often after they have spent several hours at a site.

To expedite the process, Ladder Up requires that clients reporting self-employment income complete an additional Self Employment Expenses worksheet. Clients should be given the self-employment worksheet as early as possible in the screening process. Once the client has completed it, it must be reviewed before the end of the screening process to verify that the return is in scope. A common reason for clients being turned away after many hours of waiting is that the Self-Employment Expenses document was never completed or was not carefully screened.

The list on the following page shows various Schedule C situations that are out of scope for VITA programs. If one of these situations applies to the client, then they are Out-of-Scope and the client must be referred to a paid preparer. If in doubt, check with the Site Manager/Leader(s) early, to minimize wait time and frustration for the client.



Pay close attention to the following situations in the Self-Employment Expenses worksheet that are Out-of-Scope:

- **Question #2:** If the client answers “Yes” or if they run a day care center in their home, then they may be eligible to claim certain of the expenses of their residence on their tax return. Such clients should be referred to a professional preparer. Oftentimes clients who do not fall into one of those two categories will still want to claim home office expenses. You can explain that such clients do not meet the rules to do so and, assuming they agree, prepare their return without home office expenses.
- **Question #3:** Businesses where others were employed, either as employees or independent contractors, are out of scope. (Previously contract laborers who were paid less than \$600 were allowed but a new restriction was added for 2017 returns).
- **Question #4:** Ladder Up does not prepare returns for businesses with inventory. Inventory is the items the taxpayer buys or makes for resale to others. Most such returns are out of scope. However, if a taxpayer buys items after receiving an order and resells them immediately as part of the order, that is not inventory and we can prepare the return.
- **Question #5:** If items are expected to last for more than a year, they typically are required to be depreciated and depreciation is out-of-scope. However, for clients who make such purchases in amounts less than \$2,500 per invoice or \$2,500 per item (substantiated by invoice) they can elect to expense all such items purchased during the year. To do so, the client needs to make a “Section 1.263(a)-1(f) de minimis safe harbor election” that contains the name, address, taxpayer identification number, and a statement that the client is making the de minimis safe harbor election. Returns have to be filed timely including extensions in order to make the election. To make the election in ProSeries, click “Where do I enter” and enter “election” in the search box. A list of elections will open, and you need to look down it until you find the “Election, De Minimis Safe Harbor” line and click on it. The election form will open, and you need to click the check box to make the election. ProSeries will handle the rest. Any other returns with purchases of items expected to last more than a year should be referred to a paid preparer.
- **Question #6:** VITA programs may not prepare returns with actual vehicle expenses, so clients who wish to do so should be referred to a paid preparer. VITA sites are also not allowed to do returns if the taxpayer used actual expenses for the car in any prior year return (look at question 6-j).

Material participation tests. (Client that do not meet the material participation test are out-of-scope!)

You materially participated in a trade or business activity for a tax year if you satisfy any of the following tests:

1. You participated in the activity for more than 500 hours.
2. Your participation was substantially all the participation in the activity of all individuals for the tax year, including the participation of individuals who didn't own any interest in the activity.
3. You participated in the activity for more than 100 hours during the tax year, and you participated at least as much as any other individual (including individuals who didn't own any interest in the activity) for the year.
4. The activity is a significant participation activity, and you participated in all significant participation activities for more than 500 hours. A significant participation activity is any trade or business activity in which you participated for more than 100 hours during the year and in which you didn't materially participate under any of the material participation tests, other than this test.
5. You materially participated in the activity (other than by meeting this fifth test) for any 5 (whether or not consecutive) of the 10 immediately preceding tax years.
6. The activity is a personal service activity in which you materially participated for any 3 (whether or not consecutive) preceding tax years. An activity is a personal service activity if it involves the performance of personal services in the fields of health (including veterinary services), law, engineering, architecture, accounting, actuarial science, performing arts, consulting, or any other trade or business in which capital isn't a material income-producing factor.
7. Based on all the facts and circumstances, you participated in the activity on a regular, continuous, and substantial basis during the year.

The client did not materially participate in the activity under test (7) if they participated in the activity for 100 hours or less during the year.

Participation in managing the activity doesn't count in determining whether you materially participated under this test if:

- Any person other than you received compensation for managing the activity, or
- Any individual spent more hours during the tax year managing the activity than you did (regardless of whether the individual was compensated for the management services).

Additional situations that make the Schedule C Out-of-Scope are listed at the start of this guide and in the ProSeries Tax Manual.

If you are unsure about a tax document or situation you see, please refer to the ProSeries Tax Manual and IRS Publication 4012, or check with your Site Manager/Leader for assistance

Affordable Care Act (ACA) and Minimum Essential Coverage (MEC)*

Determine if the taxpayer had health insurance and whether it was through an employer, Medicare, Medicaid, private insurer, or the Marketplace.

- Taxpayers who obtained coverage through an employer, Medicare, Medicaid, or private insurer may have Forms 1095-B or 1095-C.
- **Taxpayers who obtained coverage through the ACA Marketplace and received an Advanced Premium Tax Credit must file the Form 1095-A that they received.**
- If a client is unsure of whether or not they had insurance, or where it came from, there are a few questions you can ask to find out.
 - What would you do if you got sick and had to go to the doctor? – If he tells you they would show a card, you're on to something!
 - If you determine they had health insurance, but don't know where it was obtained, ask the taxpayer if they paid any money personally for it.
 - Money taken out of a paycheck is most likely employee sponsored healthcare, in which case we don't need to enter any form and can take the client's word that they were covered. (Typically found in a W2, Box 12: Code DD)
 - Money paid out of pocket is likely Marketplace insurance. In this case we need to obtain a 1095-A. These can often be found online, but the client may need to call and request one and return to the site to have the return completed once they have found it. We must have this document to complete an accurate return. The IRS will not finalize a return missing a 1095-A.
 - If the client is covered, but does not pay anything, they are likely covered by Medicaid, or County Care, in which case no form needs to be entered.
- Taxpayers without coverage may have an Exemption Certificate Number (ECN) from HealthCare.gov, qualify for another exemption, or be required to make an Individual Shared Responsibility Payment (ISRP).

*The Shared Responsibility Payment only applies to tax years 2017 and 2018. Starting in tax year 2019, the penalty no longer applies.

Intake Screening Tips

Please make announcements regularly for waiting clients, and point out the eligibility poster, as some people may not be eligible for our services and should not have to wait with the expectation of eventually being served.

Note: Before sending a client home to retrieve missing forms or ID, please do a quick screening of the client to determine whether there are any other missing forms or documents (and that the client is in-scope) to ensure that the client only makes one trip home.

1. Verify Client Identity

- Check the client's photo ID and the Social Security card/letter or ITIN card/letter
- If Married Filing Jointly – Check the spouse's ID and Social Security/ITIN information
- If Claiming Dependents – Check the Social Security card/letter or ITIN card/letter for all dependents

NOTE: For married filing jointly taxpayers, **both** spouses must be present at the site in order for us to verify ID and prepare their return. Please defer to your Site Manager/Leader on guidance if both people are not present.

Ask all ITIN clients if they have used their ITIN to file a return in any of the previous three years.

Photocopies and prior-year returns are not accepted as substitutes. The taxpayer must be present, and must have with them the Social Security or ITIN cards/letters for everyone who will appear on the return.

2. Please use the following questions to assist in determining initial eligibility:

If a client answers "Yes" to any of the following questions, they are not eligible for our services at this time

- Are you still waiting for any income or expense documents from last year?
¿Sigue esperando en cualquier ingreso o documentos de gasto del año pasado?
- Was your total income from last year more than \$56,000 (or \$30,000 for an individual)?
¿Excedió sus ingresos del año pasado los \$56,000 (o \$30,000 para un individuo)?
- Did you have income from rental property last year?
¿Recibió usted ingresos de alquiler de una propiedad el año pasado?
- Did you live outside the state of Illinois for any part of last year?
¿Usted vivo fuera del estado de Illinois el año pasado?
- Did you receive income from a state other than Illinois last year?
El año pasado, ¿tuvo usted ingresos de otro estado fuera de Illinois?

3. Determine additional information

- Do you need a translator today?
¿Necesita usted un traductor hoy?
- If you are filing a joint return, is your spouse here today?

Si usted está presentando una declaración conjunta, ¿esta su esposo(a) aquí hoy?

4. If the client does not qualify for return preparation at the site, offer the client a “Know Before You Go” handout on paid preparers or Free File handout found in the site binder.

5. If a client has their ID, Social Security card(s) and all tax forms, give them the following forms to complete and have them sign in. Explain that once they are done completing their forms, the client will then meet with a Case Reviewer, who will further screen their materials to ensure that all their tax documents and situations are within scope.

- IRS Form(s) 13614-C (One needed for each tax year)
- ProSeries TAP Intake Sheet
- Self Employment Expenses worksheet (if the client has Self-Employment to report)

Case Review Checklist

Note: Before sending a client home to retrieve missing forms or ID, quickly screen the client to identify any additional missing documents (and that the client is in scope), so the client only makes one return trip.

1. Review pages 1-3 of the IRS Form 13614-C and make sure it is completed.

***Note:** If the client has multiple years prepared, they must complete the 13614-C Form for EACH corresponding year they wish to file. (Previous year 13614-C forms are available on-site laptops in the Resource Folder)

- 13614-C, Page 1, Part I: Personal Information**
 - Verify that the taxpayer (and spouse if MFJ) are present and have a valid form of photo ID and SS Card/ITIN for everyone on the return.
 - **ITINs with the middle digits between 70-87 expired during previous years.** Check to make sure the clients have renewed their numbers before providing services.

- 13614-C, Page 1, Part II: Marital Status and Household Information**
 - **Part II, 1: Marital Status.** Client Case Reviewer should interview the client and determine the most accurate and appropriate Filing Status for the client: Single, Head of Household, Married Filing Jointly, Qualified Widower, or Married Filing Separately.
 - **Part II, 2:** Client Case Reviewer should interview the client and clarify whether any of the individuals who were listed in this section should be listed on the client's return as dependents. Complete the grey sections.

- 13614-C, Page 2, Part III: Income Documents**
 - Review all income questions where the client marked "yes" and make sure we have the related tax documents. Also make sure that wherever there is an income document the related question is answered "yes". If you determine that there is no income in a given category, make sure that the answer is marked "no".
 - **If a client marks "unsure," ask the client for more information and change this to a "yes" or "no" depending on their answers**
 - If there is more than one of a certain income document (ex, Four W2s, Two 1099-Rs), please indicate the number of documents on the 13614-C.

- 13614-C, Page 2, Part IV: Expenses**
 - Review all expenses marked "yes" to make sure we have details. If you discover that the client had expenses where they marked "no", then change the answer to "yes". Everything else should be marked "no".
 - **If a client marks "unsure," ask the client for more information and change this to a "yes" or "no" depending on their answers.**

- 13614-C, Page 2, Part V: Life Events**
 - Review all life events marked "yes"
 - **If a client marks "unsure," ask the client for more information and change this to a "yes" or "no" depending on their answers**

- ❑ **13614-C, Page 3: Additional Information and IRS Questions #1 - #14**
 - Make sure that client completes questions 1-14 to the best of their ability.
 - Pay special attention to **Question #3** regarding refund. Inquire whether the client has questions about using Direct Deposit, purchasing U.S. Savings Bonds, or splitting their refund across multiple accounts.
- ❑ **13614-C, Page 3: Additional Comments Section**
Please use this section to add any additional notes for the Tax Preparer and Quality Reviewer. If an Intake Screener or Case Reviewer looked up a property PIN please add that information here.
- ❑ **Skip Page 4 of the IRS Form 13614-C.** Ladder Up does not use TaxSlayer and instead uses a separate TAP Client Agreement form.

2. Make sure that the client (and spouse if applicable) has signed the Ladder Up TAP Client Agreement.

3. After reviewing all the client’s forms and speaking with them about their tax situation(s), complete the top of the ProSeries TAP Client Data Sheet.

Note: On page 2 of the IRS Form 13614-C, (B) is for Basic and (A) is for Advanced. If any (A)’s are marked, please be sure to check the “Advanced Return” box on the top of the ProSeries TAP Client Data Sheet.

4. Make sure that the client has filled out the Supplemental Intake Sheet survey questions.

5. Once all forms have been filled in and the review is complete, write the client’s name on the **TAP Client Tracking Sheet and pull the corresponding White index card to give to the client. Put all the client’s reviewed tax documents into a clear plastic folder (clear white for Basic, clear colored for Advanced). Ask the client to be seated in the waiting area until their number is called.**

6. If Ladder Up cannot serve the client:

- a. Due to missing documentation, do a quick screening with the client to determine whether there are any other missing forms or documents (and that they are in scope) so that the client only needs to make one return trip. Provide a copy of the paperwork for the client to complete at home.
- b. Due to capacity, refer the client to the following resources to learn more about available hours and locations for free Tax Assistance. Provide a copy of the paperwork for the client to complete at home.
 - a. TAP Flyer
 - b. TAP Website
 - c. Clients can also make appointments at select locations on the website, or by leaving a message on our appointments hotline: 312-588-6900
 - d. **Clients also have the option of filing for free online using goladderup.org/freefile**
- c. Due to the return being Out-of-Scope: refer the client to the “Know Before You Go” handout on screening paid preparers
- d. Make a note on the **Site Closing Checklist** under the demand tracker section as to why each client was turned away during the session.

Site Manager/Leader should check to see which volunteers and staff have HSA certifications prior to opening the site, to determine whether clients with HSA can be served that session.

In general, Ladder Up will only complete the Illinois State return for clients who were full-year residents of Illinois.

If clients lived in another state for the year or part of the year, Ladder Up can only complete the Federal return.

Some full-year residents of Illinois may also have income from Indiana or Wisconsin during the tax year and can have their returns prepared at select tax site locations.

Summer Sessions Intake Guidelines

Out-of-Scope Amendments (this policy applies year-round)

If a client requires an amendment to a tax return, ask them to return to the tax site in March (which is sometimes slower) or to attend a Summer Session.

- If the client had their return prepared by a company other than Ladder Up and any tax situations in the original return and/or the amendment would make the return Out-of-Scope, then Ladder Up cannot provide assistance.
- If a client had their return prepared by Ladder Up during the regular tax season (originally the situation was considered to be in scope), but an amendment would make the return Out-of-Scope, then the client must be referred to a paid preparer to make these changes.
- If a client had their return prepared by Ladder Up during the regular tax season but the return was Out-of-Scope initially, check with the Site Manager

Summer Sessions: Modified Income Limits

- During the summer sessions, the income limit for all clients (regardless of filing status) is \$56,000.
- Exceptions can be made at the discretion of the Site Manager for the following situations:
 - o Client with multiple tax years, as long as half of their years are within the income guidelines (ex: client has 3 years of returns, two of which are below the \$56K cut off and it doesn't matter what their income amount was for the third year)

Summer Sessions: Multiple Years

In many cases, clients who come to summer sessions may need multiple years completed. During the regular tax season, Ladder Up would not complete more than 3 tax returns for a client during one session, due to the high client volume.

During the summer sessions, Ladder Up would typically only complete up to seven tax returns for a client.

This is because clients typically only need up to seven years of tax returns to be considered compliant with the IRS. That includes the current tax year, and up to six years in back taxes. There are a few situations in which a client may require more years, such as:

- Immigration Case
- Letter from the IRS requesting that they file for back taxes owed

LADDER UP

TAX ASSISTANCE PROGRAM WAIT LIST

OUR CLIENT LIST IS CURRENTLY FULL.

Check the goladderup.org/TAP website for appointment times and locations.

Clients must have their photo ID & Original Social Security Card/ITIN for everyone on the return.

If you would like to add your name to the wait list, please print your name and phone number below and we will contact you later today if space becomes available.

Name	Phone Number
1. _____	_____
2. _____	_____
3. _____	_____
4. _____	_____
5. _____	_____
6. _____	_____
7. _____	_____
8. _____	_____
9. _____	_____
10. _____	_____
11. _____	_____
12. _____	_____
13. _____	_____
14. _____	_____
15. _____	_____

LADDER UP

SITE CLOSING CHECKLIST

Site: _____ Date: _____ Cut-off Time: _____

1. Please verify the contents of the site folder

- Client data packets & USB drive containing ProSeries client files
 Total # Data Packets: _____ Total # ProSeries Files: _____
 Reason for Difference, if any: _____
- Client Sign-In Sheet/Client Wait List Sheet(s)
- Tax Assistance Program Client Tracking Sheet(s)

2. Please complete the following demand tracker

Total # Clients Turned Away: _____

Reason	Tally	Total
Missing ID/Tax documents		
Income is over the limit		
Return is out of scope		
Did not make the time cut-off		
Did not want to wait		
Other – Provide reasons (add notes below or on the back of this page)		

Total # Clients issued CFR Cards: _____
 Total # Clients who participated in Jump Credit: _____
 Total # Clients who participated in SaveYourRefund: _____

3. Please indicate what items below need to be restocked at your site:

- | | |
|---|--|
| <ul style="list-style-type: none"> <input type="checkbox"/> TAP Client Data Sheets/Supplemental Intake Materials (circle one: ENGL or SPAN) <input type="checkbox"/> IRS Form 13614-C (circle one: ENGL or SPAN) <input type="checkbox"/> Intake/Case Reviewer Checklists <input type="checkbox"/> Tax Preparer (Pink) or Quality Reviewer (Green) Checklists <input type="checkbox"/> Small (#10) blank mailing envelopes | <ul style="list-style-type: none"> <input type="checkbox"/> Large (8.5 x 11") blank mailing envelopes <input type="checkbox"/> Large Envelopes for FedEx/UPS shipment <input type="checkbox"/> Large Client Tax Record Envelopes <input type="checkbox"/> Mailing labels: _____ <input type="checkbox"/> Volunteer name tags <input type="checkbox"/> Other supplies needed: _____ |
|---|--|

4. Any Volunteers to recommend for QR Training or other notes to share from today's session?

ProSeries TAP Client Data Sheet

PROSERIES TAP CLIENT DATA SHEET									
TAX SITE: _____ DATE: ____/____/____ <input type="checkbox"/> Client's Photo ID Verified <input type="checkbox"/> Interpreter Needed <input type="checkbox"/> Client's Social Security/ATIN Verified Language: _____ <input type="checkbox"/> Past Client (Eligible for File Transfer)	<input type="checkbox"/> Basic Return <input type="checkbox"/> Advanced Return <input type="checkbox"/> HSA <input type="checkbox"/> Amended Return* <small>*If Amending a return, you must also include an Amended Returns sheet with the client data packet</small> Tax Year(s): _____ Case Reviewer Name*: _____ (First name, Last initial)								
FOR TAX PREPARER ONLY									
ProSeries File Name: _____ <small>*If an amendment, type "_AMEND" after the last four numbers of the client's SSN in the file name, e.g., SMITH1234_AMEND</small>	Computer #: _____ Tax Preparer Name*: _____ (First name, Last initial)								
FOR QUALITY REVIEWER ONLY									
Client Data Packet Order (front to back:) <input type="checkbox"/> Completed Amendment Sheet (orange) or <input type="checkbox"/> N/A <input type="checkbox"/> Completed TAP Client Data Sheet (this sheet) 1 <input type="checkbox"/> Completed Consent & Disclosure (back of this sheet) 2 <input type="checkbox"/> Completed Supplemental Intake Form 3 4 <input type="checkbox"/> Form(s) 13614-C (for ALL years completed) <input type="checkbox"/> Signed Federal E-File Consent(s) (Form 8879) or <input type="checkbox"/> N/A <input type="checkbox"/> Signed IL State E-File Consent(s) (Form IL-8453) or <input type="checkbox"/> N/A Computer #: _____ Quality Reviewer Name*: _____ (First name, Last initial) For multiple years: <small>Note: If client is E-filing for two most recent years, please make sure that Federal & State signature pages are paired together by year (ex: Fed 19, State 19, Fed 18, State 18).</small>	Tax Year: _____ ProSeries File Name: _____ <input type="checkbox"/> Completed IRS Form 13614-C for specific tax year <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border-right: 1px solid black; padding-right: 5px;"> Federal <input type="checkbox"/> E-file <input type="checkbox"/> Form 8888? <input type="checkbox"/> Paper File <input type="checkbox"/> Savings Bond? </td> <td style="width: 50%; padding-left: 5px;"> Illinois <input type="checkbox"/> E-file <input type="checkbox"/> Paper File </td> </tr> <tr> <td style="border-right: 1px solid black; padding-right: 5px;"> Refund of \$ _____ or Owes \$ _____ </td> <td style="padding-left: 5px;"> Refund of \$ _____ or Owes \$ _____ </td> </tr> </table> Filing Status (Circle One): Single MFS HOH QW MFJ Number of Dependents Claimed: _____ Amount Client Saved: \$ _____	Federal <input type="checkbox"/> E-file <input type="checkbox"/> Form 8888? <input type="checkbox"/> Paper File <input type="checkbox"/> Savings Bond?	Illinois <input type="checkbox"/> E-file <input type="checkbox"/> Paper File	Refund of \$ _____ or Owes \$ _____	Refund of \$ _____ or Owes \$ _____				
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FOR ADDITIONAL TAX YEARS									
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<small>*By writing your name, you are indicating that you have verified that the client is eligible for Ladder Up's tax program to the best of your knowledge.</small>									

ProSeries Additional Years Client Data Sheet

ADDITIONAL TAX YEARS CLIENT DATA SHEET					
<p>Tax Year: _____</p> <p>ProSeries File Name: _____</p> <p><small>*If an amendment, type "_AMEND" after the last four numbers of the client's SSN in the file name, e.g., SMITH1234_AMEND</small></p> <p>TP Computer #: _____</p> <p>Tax Preparer Name*: _____ <small>(First name, Last initial)</small></p> <hr style="border-top: 1px dashed black;"/> <p>QR Computer #: _____</p> <p>Quality Reviewer Name*: _____ <small>(First name, Last initial)</small></p> <p><input type="checkbox"/> Completed IRS Form 13614-C for specific tax year</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border-right: 1px solid black; padding: 5px;"> Federal <input type="checkbox"/> E-file <input type="checkbox"/> Form 8888? <input type="checkbox"/> Paper File <input type="checkbox"/> Savings Bond? </td> <td style="width: 50%; padding: 5px;"> Illinois <input type="checkbox"/> E-file <input type="checkbox"/> Paper File </td> </tr> </table> <p>Refund of \$ _____ <i>or</i> Owes \$ _____</p> <p>Refund of \$ _____ <i>or</i> Owes \$ _____</p> <p>Filing Status (Circle One): Single MFS HOH QW MFJ</p> <p>Number of Dependents Claimed: _____</p> <p>Amount Client Saved: \$ _____</p>	Federal <input type="checkbox"/> E-file <input type="checkbox"/> Form 8888? <input type="checkbox"/> Paper File <input type="checkbox"/> Savings Bond?	Illinois <input type="checkbox"/> E-file <input type="checkbox"/> Paper File	<p>Tax Year: _____</p> <p>ProSeries File Name: _____</p> <p><small>*If an amendment, type "_AMEND" after the last four numbers of the client's SSN in the file name, e.g., SMITH1234_AMEND</small></p> <p>TP Computer #: _____</p> <p>Tax Preparer Name*: _____ <small>(First name, Last initial)</small></p> <hr style="border-top: 1px dashed black;"/> <p>QR Computer #: _____</p> <p>Quality Reviewer Name*: _____ <small>(First name, Last initial)</small></p> <p><input type="checkbox"/> Completed IRS Form 13614-C for specific tax year</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border-right: 1px solid black; padding: 5px;"> Federal <input type="checkbox"/> E-file <input type="checkbox"/> Form 8888? <input type="checkbox"/> Paper File <input type="checkbox"/> Savings Bond? </td> <td style="width: 50%; padding: 5px;"> Illinois <input type="checkbox"/> E-file <input type="checkbox"/> Paper File </td> </tr> </table> <p>Refund of \$ _____ <i>or</i> Owes \$ _____</p> <p>Refund of \$ _____ <i>or</i> Owes \$ _____</p> <p>Filing Status (Circle One): Single MFS HOH QW MFJ</p> <p>Number of Dependents Claimed: _____</p> <p>Amount Client Saved: \$ _____</p>	Federal <input type="checkbox"/> E-file <input type="checkbox"/> Form 8888? <input type="checkbox"/> Paper File <input type="checkbox"/> Savings Bond?	Illinois <input type="checkbox"/> E-file <input type="checkbox"/> Paper File
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