

# Tax Certification Training

Tax Year 2021

LADDER UP

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## Before We Begin...

1. QR CODE \_\_\_\_\_
  - <https://goladderup.volunteerhub.com>
2. Open resources:  
<https://www.goladderup.org/volunteer/volunteer-resources/>
  - Open tabs under “Materials for Training Session” and “Primary Resources and Publications”
3. Review pages 6-15 in the Mini Manual\*  
\*This booklet is yours to keep and make notes in.

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## Before We Begin... At Ladder Up...

1. Scan QR Code to Check-In
  2. Connect to WiFi (if you have your own device)
    - Network: LadderUp Guest
  3. If you are using a Ladder Up training computer, enter the password **TAP2021**
  4. Open resources:  
<https://www.goladderup.org/volunteer/volunteer-resources/>
    - Open tabs under “Training Materials”
  5. Review pages 6-15 in the Mini Manual\*
- \*This booklet is yours to keep and make notes in.

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## Welcome to Ladder Up

Before your training you should have completed the following:

- Read the [Pre-read](#) before coming to training.
  - This includes general information about the tax season, instructions to create accounts and how to upload your certifications to VolunteerHub.
- Pre-requisite Quizzes
  - Volunteer Standards of Conduct
  - Intake/Interview & Quality Review

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## Agenda for Today's Training?

- What's New/ Tax Law Changes
- Practice Scenario using TaxSlayer
- Get started on the IRS Tax Certification
  - Passing score is 80%



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## Volunteer Resource Materials

Training Materials you will need:  
(Virtual? Please print or download for training)

- Ladder Up Mini Manual
- Publication 4012 (Do not print)
- IRS Certification Test (Basic/Advanced)
- Study Guide - Please use it for guidance!

Additional resources for training on  
our website [www.goladderup.org](http://www.goladderup.org)



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## Site Procedure for Volunteers

**Step 1: (In-Person/Virtual): Sign in** – Make sure you always sign in for your tax session when you arrive. (Kiosk, QR or 6-digit code available)

**Step 2: Check in w/ Site Leader** – Introduce yourself and let the Site Manager know what position you signed up for.

HINT: Site Leaders are usually wearing different colored shirt than volunteers.

**Step 3: Prepare for clients** – Get your station ready and prepare for your first client of the day.

Always feel free to ask for guidance – Site Leaders are there to provide support!

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## Site Procedures for Clients (Mini-Manual pg 7)

Step 1: **Site Support/Check-in**

Step 2: **Case Reviewer/Review Paperwork**

Step 3: **Tax Preparer/Prep Return**

Step 4: **Quality Reviewer/Review Return**

Be called by name

Be called by their white card number

Be called by their black card number

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# Intake Paperwork / Case Review

Form **13614-C**  
(October 2021)

Department of the Treasury - Internal Revenue Service  
**Intake/Interview & Quality Review Sheet**

OMB Number  
1545-1964

**You will need:**

- Tax information such as Forms W-2, 1099, 1098, 1095.
- Social security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.

**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](mailto: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 Best contact number Are you a U.S. citizen? ☐ Yes ☐ No

2. Your spouse's first name M.I. Last name Best contact number Is your spouse a U.S. citizen? ☐ Yes ☐ No

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 ☐ Yes ☐ No  
b. Totally and permanently disabled ☐ Yes ☐ No c. Legally blind ☐ Yes ☐ No

7. Your spouse's Date of Birth 8. Your spouse's job title 9. Last year, was your spouse: a. Full-time student ☐ Yes ☐ No  
b. Totally and permanently disabled ☐ Yes ☐ No c. Legally blind ☐ Yes ☐ No

10. Can anyone claim you or your spouse as a dependent? ☐ Yes ☐ No ☐ Unsure

11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? ☐ Yes ☐ No

12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)

**Part II - Marital Status and Household Information**

1. As of December 31, 2021, what was your marital status? ☐ Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)  
☐ Married a. If Yes, Did you get married in 2021? ☐ Yes ☐ No  
☐ Divorced b. Did you live with your spouse during any part of the last six months of 2021? ☐ Yes ☐ No  
☐ Legally Separated Date of final decree  
☐ Widowed Date of separate maintenance decree  
Year of spouse's death

2. List the names below of:  
• 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 ☐ and list on page 3

Name (first and last; do not enter your name or spouse's name below)	Date of Birth (mm/dd/yyyy)	Relationship to you (for example: son, daughter, parent, none, etc)	Residing with you last year (yes/no)	US Citizen (yes/no)	Resident of U.S., Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/21 (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/n/a)	Did this person have less than \$4,300 of income? (yes/no/n/a)	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)					

Catalog Number 52121E [www.irs.gov](http://www.irs.gov) Form **13614-C** (Rev. 10-2021)

Complete for each tax year

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## What is Out-of-Scope?

(Mini-Manual pg 14, Pub 4012 pg 5-16)

### Sources of Income/Limits

- \$32,000 individuals, \$58,000 per household
- 1099-R (certain codes in Box 7)
- W-2 withholding from states other than Illinois (except Indiana and Wisconsin)
- Cancelled debt Form 1099-C (other than cancelled credit card debt)

### Residency

- Any Visa types (Non-resident)
- Non- or Part-time Illinois residents, we can only do the Federal return.

### Business Income

- Rental income (includes Airbnb)
- Business expenses over \$35,000/Net losses
- Businesses who pay employees/home office deductions
- Vehicle expenses reported as actual expenses (mileage is okay)
- Leased vehicles (leased for more than 30-days)

Ladder Up is part of the IRS Volunteer Income Assistance Program (VITA).

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# Filing Statuses

(Mini-Manual pg T1, Pub 4012 pg B8-B11)

Highest Deduction



Lowest Deduction

## Married Filing Jointly:

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

\$25,100

## Qualifying Widow(er):

Widowed because their spouse died during 2020 or 2019, with a qualifying child

## Head of Household:

Unmarried (or considered unmarried\*) on the last day of the year, pays more than half the cost of maintaining a home with at least one qualifying person

\$18,800

## Single:

Never married, divorced, widowed, or legally separated

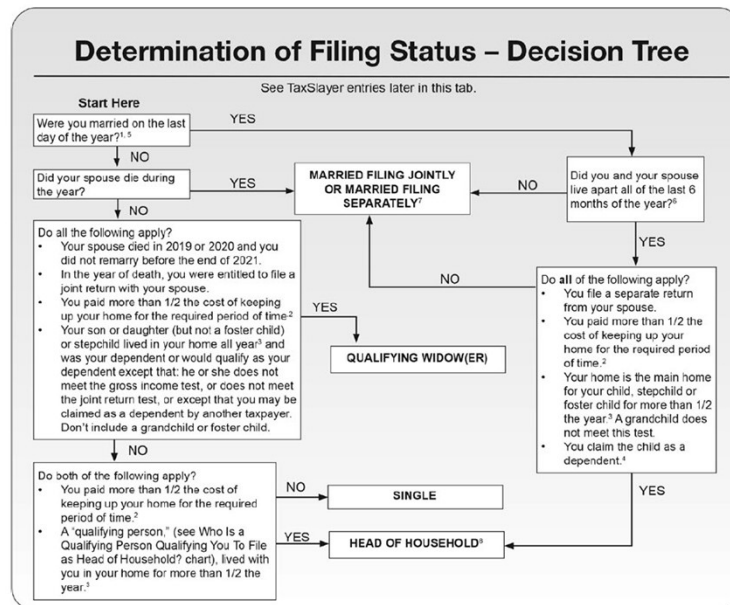
## Married Filing Separately:

Married and living with, or apart from, his/her spouse

\$12,550

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# Filing Status - Decision Tree Pub 4012 (B-8)



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## Filing Status Tips

(Mini-Manual pg 11, Pub 4012 pg B8-B11)

Taxpayer 65+ or blind are entitled to an addition to their standard deduction:

+\$1,700 for Single or HOH  
+\$1,350 MFJ, MFS, or QW

### HEAD OF HOUSEHOLD\*

Spouse did not live in home for last 6 months of the year, qualifying person must be your child who lived in your home  $> \frac{1}{2}$  year and for whom you can claim an exemption.

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## Filing Status Tips – Take Your Time!

Single or Married Filing Separately?

There is a difference between being separated and being LEGALLY separated.



- Your client must be **LEGALLY separated or divorced** in order to file as **single** – being separated for many years doesn't make the taxpayer single.
- Even if your client is married in another country, they are still considered married.

Single or Head of Household (HOH)?



- The client must have paid **more than half the cost** of keeping up a home for themselves and at least one qualifying person.
- Two clients CANNOT claim head of household for the SAME household. There can only be ONE HOH per house.

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## Qualifying Child and Dependents Impact on the Tax Return

What potential benefit(s) could a taxpayer receive from claiming a dependent?

- Filing Status
- Child Tax Credit
- Credit for Other Dependents
- Child and Dependent Care Credit
- Education Credits
- Exemptions (on the Illinois return)



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## Qualifying Dependent/Relatives

(Mini-Manual pg 13)

- Age
- Relationship
- Residency
- Support
  - Qualifying Relative's gross income cannot exceed \$4,300
  - Gross income limit does not apply to a dependent under the qualified child criteria (i.e. a student under 24 years of age.)



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## REFUNDABLE Credits

- Recovery Rebate Credit/ Economic Impact Payment
- Earned Income Tax Credit (EITC)
- Education Credits
- Child Tax Credit (CTC)/ADVANCED Child Tax Credit (ACTC)
- Child and Dependent Care Tax Credit



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## NONREFUNDABLE Credits and Deductions

- Credit for Other Dependents
- Credit for Qualified Retirement Savings Contribution (Saver's Credit)
- Charitable Contributions if not itemizing



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## Scenario: Jennifer Morrison – What If ?

**WHAT IF:** Jennifer and her husband were still married, lived together the first 9 months of the year, and then separated?

- Filing Status?

**WHAT IF:** Carla graduated from high school in 2020, got a job instead of attending college and made \$5,000 in 2021.

- Dependents?



**WHAT IF:** Carla graduated from high school in 2020, had a child, Teddy, in February 2021 and made \$3,500 in 2021? Note: Carla and Teddy lived with Jennifer all year. Jennifer provided over half of their support.

- EITC?

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## 5 min Break

Open Practice Lab/Software:

<https://vita.taxslayerpro.com/IRSTraining>

- Universal Password: TRAINPROWEB

Please create an account if you have not done so already.

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## Practice completing a Scenario

We will start on Scenario 7

- Basic Test pg. 40
- Advanced Test pg. 81



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## Spot Check Hints

	Scenario 7	Scenario 8	Scenario 9
Basic	Jones TI: \$35,400 Refund: \$6,258	Parsons TI: \$20,700 Owe: \$1,182	Rodgers TI: \$21,100 Refund: \$7,082* TS: \$6,219
Advanced	Washington TI: \$48,674 Refund: \$4,140	Simon TI: \$26,910 Owe: \$1,010	Cook TI: \$22,780 Refund: \$3,944* TS: \$3,343

TI = Taxable Income (line 15 of 1040)

\* As of 12/16/2021 TaxSlayer had not updated child tax credit or dependent care credit to be fully refundable. So, what is listed in TaxSlayer (labelled here as TS) is different than what will be reported once the software is updated.

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## Entering Answers to Certification Center

1. All answers must be entered through the Certification Center in Link & Learn:  
<https://www.linklearncertification.com/>

2. Upload Requirements to VHub: (Reference [Pre-Read](#))
  - Form 13615 (Volunteer Agreement)
  - Identification
  - Selfie

Volunteer Hub: <http://goladderup.volunteerhub.com>



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## Congratulations!

Thank you for attending Tax Training! We look forward to seeing you out at a tax site! ☺

Don't forget to Sign-Up for tax sessions using VolunteerHub: [goladderup.volunteerhub.com](http://goladderup.volunteerhub.com)



Volunteer T-shirts will be at the tax sites!



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