



REVIEWER/HYBRID TRAINING

TAX SEASON 2024

PREPARE + PROSPER



INTRODUCE YOURSELF

- Introduce yourself to someone sitting near you
- Share your name (and pronouns if you would like)
- How long have you been volunteering at P+P or other sites?





AGENDA



2024 Overview



Reviewer role + process



Tax Updates and Reminders

P+P COMMUNITY IMPACT

(HIGHLIGHTS FROM 2023)



360
volunteers
gave 15,800
hours



8,300
received
\$17.7
million
in tax
refunds



\$1,022,000
of tax
refunds
saved by
517 people



121 worked
with a coach
in Money
Mentors



119 opened
184 new
accounts
through
FAIR
Banking



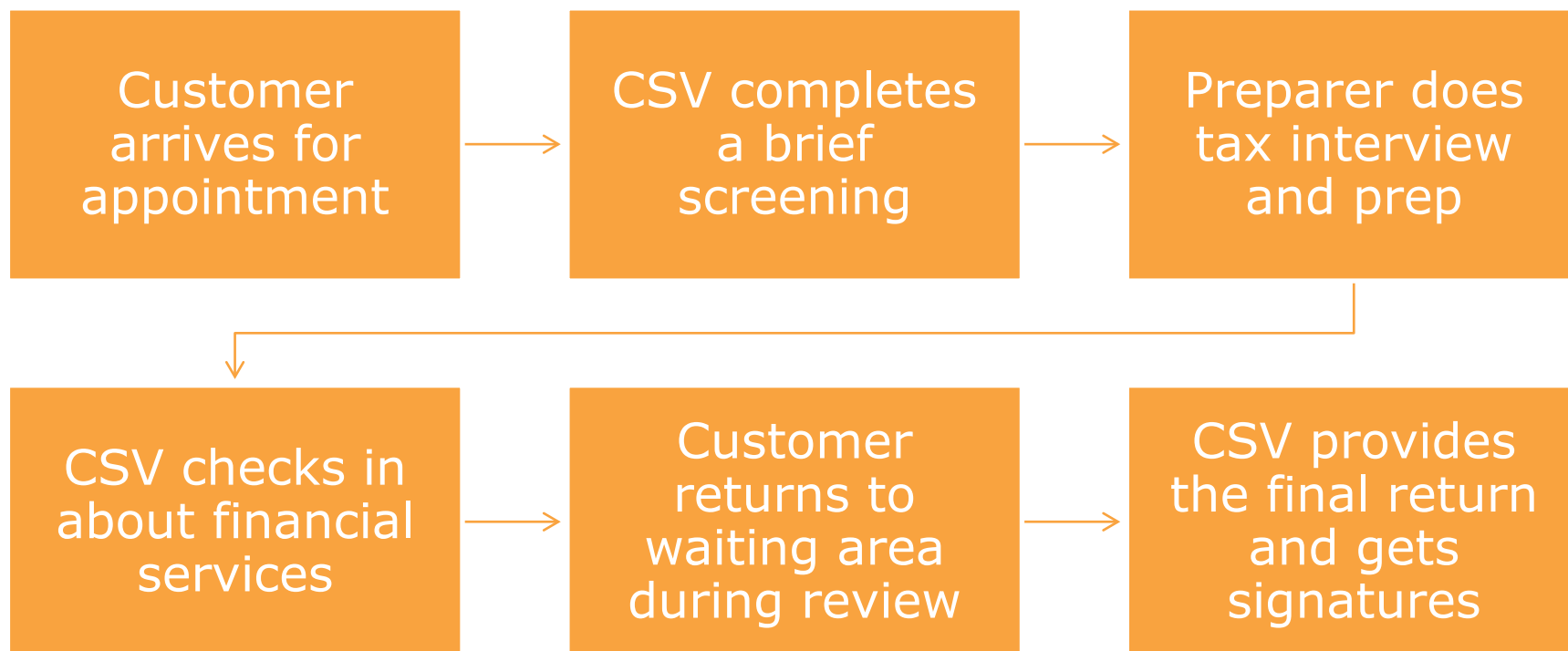
Advocated for
tax credit
expansions
and funding
for FAIR and
VITA

TAX SEASON 2024 SERVICES

- In-person tax preparation
 - Operating at eight locations in the Twin Cities
 - All services are by appointment
- Special focus programs
 - Self-employment program: taxpayers with self-employment income over \$10,000 or complex situations
 - Remote Tax Preparation program: taxpayers living in group homes and nursing homes
- Do-It-Yourself Tax Preparation with support from P+P



CUSTOMER FLOW



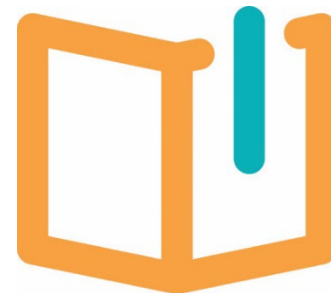


TOOLS AND RESOURCES FOR REVIEWERS AND HYBRIDS

PREPARE + PROSPER

RESOURCES FOR REVIEWERS

- P+P Volunteer Tax Manual
- Pub 4012
- Pub 4491
- IRS.gov, Pub 17, and 1040 instructions
- M1 and M1PR booklets
- P+P Volunteer Training Site



VOLUNTEER CHECKLISTS

- Guide for each volunteer role
- Helps keep a consistent tax return process
- Find preparer name and notes here
- Address every checklist item

P+P VOLUNTEER CHECKLISTS

Customer's preferred name: _____ Appointment time and number: _____

Screening Checklist
Volunteer name: _____

- Process:** Explained the clinic process.
- Joint return:** If filing jointly, both spouses are present.
- Picture ID:** Viewed proof of identity for taxpayer and spouse.
- SSN/ITIN:** Viewed SSN/ITIN verification for all people on the tax return.
- Income guidelines:** Total is within P+P limits:
 - o \$40k for single filers; \$60k for families
 - o More than \$10k of self-employment income - refer to SE clinic
- P+P scope:** No common out-of-scope issues.
 - o Renting property to another person
 - o Active military or national guard duty
 - o Driving a cab (not including Uber/Lyft)
 - o Cryptocurrency transactions
 - o Bankruptcy filed or pending
- Customer envelope:** Name, appointment time, and number written on the envelope.
- Tax documents:** Taxpayer confirmed that all tax documents are present.
- Direct Deposit:** Asked if taxpayer's direct deposit information is available or if new direct deposit options are needed.
- Financial Services:** Informed the taxpayer that a volunteer will follow up about options on the Boost Your Money form.

-----When paperwork is complete-----

- Intake sheets:** Verified that all intake questions are answered.

Certification level: If Advanced, write topics.

- Basic
- Advanced
IRS intake Part _____
IRS intake Question # _____

Notes from Screening or Preparation _____

Preparation checklist
Volunteer name: _____

If a checklist item is not applicable, write N/A next to the checkbox.

- Screening checklist** completed.
- SSN/ITIN verification:** Source documents present for everyone on return.
- I conducted a taxpayer interview:**
 - All questions on IRS and P+P intake sheets answered (none left blank/unsure).
 - Correct filing status determined.
 - Shaded dependency section completed.
 - P+P consents answered and signed.
- Boost Your Money Form:** Taxpayer completed the form, and a CSV received it.
- Supplemental worksheets:** Completed worksheets for education credits and/or SE income (SETO), if needed.
- MN household income:** Nontaxable income entered on Form MIPR, if needed.
- MIPR only:** "Send state only" marked in the TaxSlayer E-file section, if needed.
- Paper file:** If applicable, wrote notes about reason for paper filing.
- Refund Savings:** Discussed saving, splitting, and Save + Win contest and connected savers to a CSV.
- Refund or balance due options:** Completed Preparer Use section on the P+P intake sheet.
- Ready for Review:** "Ready for Review" marked in the TaxSlayer E-file Section.
- Filing MIPR later:** Put a Homeowner + Renter Info sheet in the customer envelope, if needed.
- Documentation:** Included source documents in the customer envelope.

Expected refund or (balance due):

Federal _____ MN _____
MN Property _____

REVIEWER GUIDE

PREPARE + PROSPER

REVIEWER GUIDE

Thank you for your leadership at the tax site by volunteering to take on the responsibilities of a quality reviewer or hybrid! This handout is designed to help you complete an accurate review of every return by highlighting P+P procedures and providing an overview of items to be reviewed.

BEFORE YOU REVIEW

- Please arrive on time to shifts. Email reminders will include shift times and locations.
- Attend the Huddles at the beginning of your shifts. They provide important IRS, P+P, and site-specific updates throughout the year.
- Before returns are ready for review, use your expertise to help out! Answer questions for preparers, customers, customer support volunteers, and the managers. Especially at the beginning of the season, there are lots of tax and software questions.
- Offer to prepare a return if there is time to do so before reviewing.

RETURN ORDER

Review returns in the order of the customer numbers written on the customer envelopes.

- Customer numbers include the appointment time—for example: 5:30-2 for the second customer with a 5:30pm appointment.
- Priority slips may be used for customers working with an interpreter or with special circumstances--review those returns first.
- Your manager may request other exceptions to the number order.

REVIEW PROCESS OVERVIEW

Generally, you'll follow the process outlined below with each return you review. The rest of this guide gives more detail about parts of this process.

1. Check the intake paperwork for completion
2. Look over taxpayer documents
3. Review and correct entries in TaxSlayer
4. Finish return in TaxSlayer
5. Print and assemble the return for the taxpayer
6. Document your work
7. Provide preparer feedback

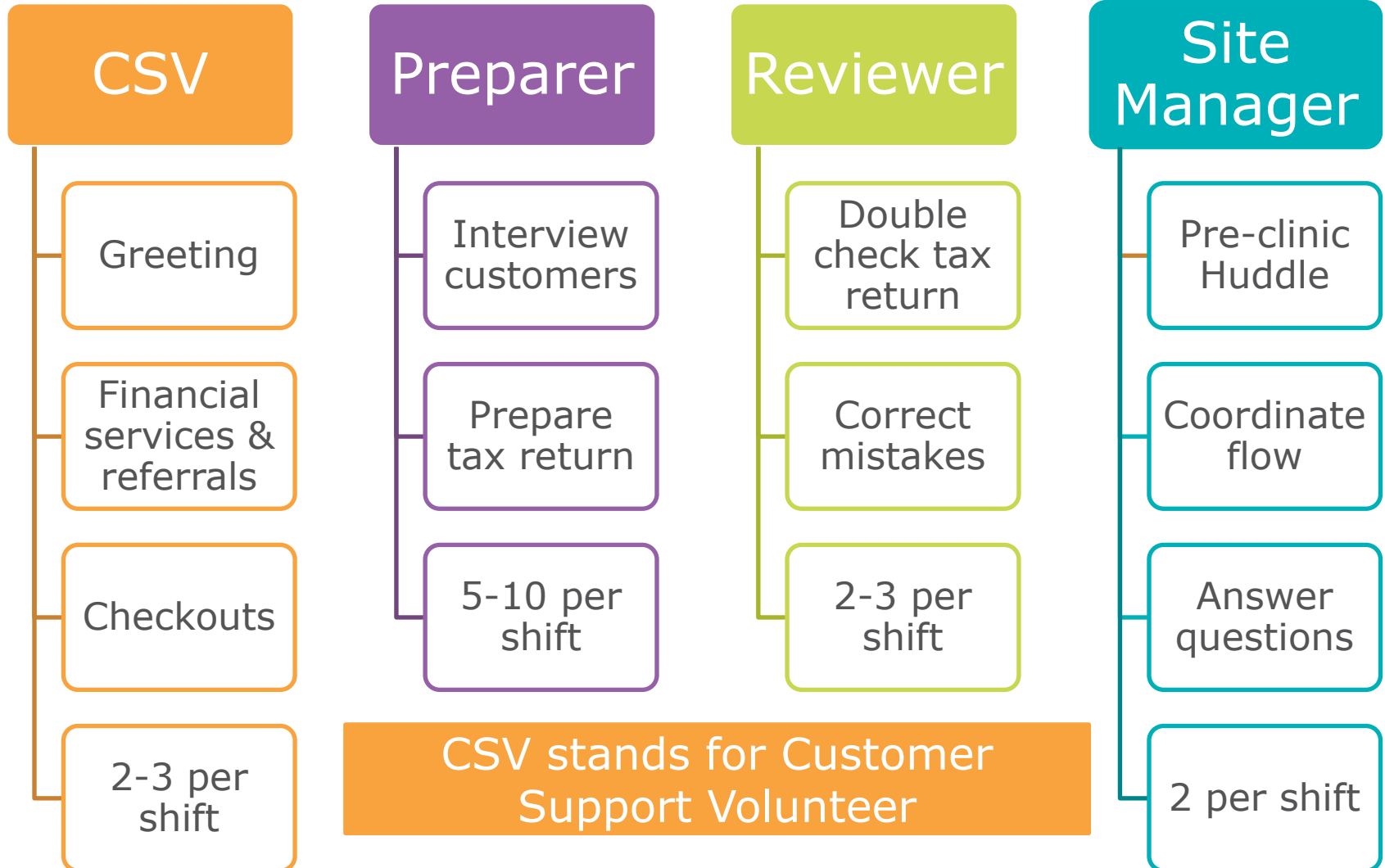
- Overview of reviewer process and tips
- Review checklist guide
- Printing and assembly guide

PREPARE + PROSPER



VOLUNTEER ROLES + RESPONSIBILITIES

KNOW YOUR TEAM



WHY DO QUALITY REVIEW?

- The IRS Volunteer Income Tax Assistance (VITA) program requires a quality review process
- Need to double-check our work
- Reduces number of returns that reject after being e-filed
- It improves accuracy
- Customers want accurate, trusted services



BEFORE REVIEWING

- Attend the Huddle
- Answer questions for everyone
- Help set up equipment
- Shadow preparers or prepare a return



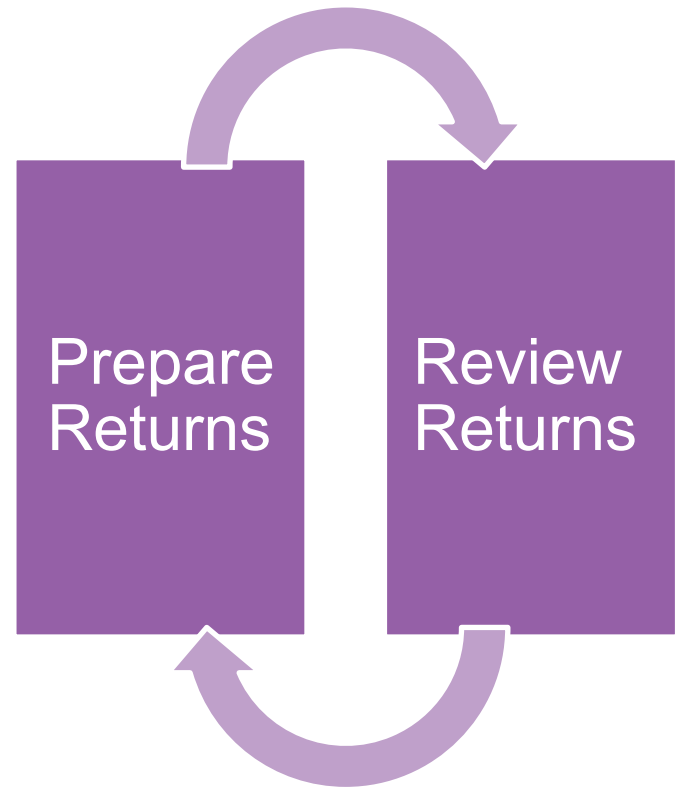


ROLE OF A REVIEWER

- Double-check returns
- Mostly fixing small errors (which can make big differences)
- Confirming information with customers
- Help make final tax determinations
- Printing and assembly of returns

ROLE OF A HYBRID

- Work with managers to figure out best time to switch based on each shift
- Each shift is different
 - May prepare most of the time and help with the last reviews
 - May review most of the time
 - May prepare the full shift
 - May switch back and forth between preparing and reviewing





BE A LEADER ON SITE

- Reviewers and hybrids are often the most experienced tax volunteers onsite
- Help others answer questions and use your experience and expertise to assist others
- Be a resource for each other, we all ask questions

WORKING WITH PREPARERS

- Preparers collect tax details and enter information in TaxSlayer
 - They count on reviewers to check their work!
- Preparers work with the same reviewers throughout the season
 - Helps establish a relationship and allows the reviewer to catch trends and give feedback
- Ask preparers follow-up questions if things are unclear and work with them to re-interview customers if needed

WORKING WITH CSVS



- High-level screening at check-in
 - Reviewers support with VITA scope issues or other tax questions
- New direct deposit accounts, savings options, and savings bonds
 - Reviewers support with adding or changing direct deposit information or adding savings bonds
- Sharing the final return at checkout
 - Reviewers support with explaining return changes in review and answering tax questions

MAINTAIN CONFIDENTIALITY

- Share customer data only with those who need it
- Make sure your conversations won't be overheard
- Don't leave physical or virtual personal data unattended
- Don't share passwords that allow access to customer data





TAX UPDATES AND REMINDERS

PREPARE + PROSPER

IRS UPDATES – PUB 4491



4491

VITA/TCE Training Guide

Volunteer Income Tax Assistance (VITA) / Tax Counseling for the Elderly (TCE)



Take your VITA/TCE training online at www.irs.gov & Learn Taxes). Link to the Practice Lab to take the certification test and take the certification test scoring and feedback.

Publication 4491 (Rev. 10-2021) Catalog Number 47499R Department of the Treasury Internal Revenue Service

Important Changes for 2023



Due Date of Return

The due date for filing individual income tax returns is April 15, 2024 (April 17, if you live in Maine or Massachusetts).

Tax Form Changes

- Publication 535, *Business Expenses*, is now historical. The 2022 edition will be the final revision available.

- New

- Any

- their

Tax Law



Refer to

Introduction

- What Some of the provisions contained in this lesson have been commonly referred to as “extenders.” Others are temporary provisions contained in recent legislation. In some instances, these provisions modify only portions of the existing tax law. In those cases, we have included caution statements in the affected lessons redirecting volunteers to explore the temporary modifications in this lesson. The following topics are covered here:
 - Dis

Temporary Provisions

IRS Publication 4491 is available online.

This pub offers VITA specific tax law training. The “Important Changes for 2023” and the “Temporary Provisions” sections are great for updates.

PREPARE + PROSPER

P+P SUMMARY - TAX CHANGES


- Many state changes impact P+P customers
- Most changes will have a positive benefit for taxpayers



TAXSLAYER UPDATES

- Entry for education credits
- Entry for federal child and dependent care credit
- New state tax laws incorporated
- New “Preview Return” option

2023

 [Preview Return](#)

[Help & Support](#) 

 DAVID MACLEE - [Save & Exit](#) 

Print Results

Your return is ready to be printed. Please click the button below in order to view/print your 2023 Tax Return.

Direct Deposit information will be printed on your return once it has been accepted by the taxing authority, if applicable.



Print your 2023 Tax Return

[Alternate Method for viewing/printing your 2023 Tax Return](#)

RESIDENTIAL ENERGY CREDITS

- Purchase of certain energy efficiency home improvements can qualify taxpayers for a nonrefundable credit
 - Can include cost of item and installation
 - Common items include windows, doors, and insulation
- Each item or category has an annual limit
 - Prior to 2023, the credit had a lifetime limit
- Identify taxpayers who may be eligible using the IRS intake sheet
 - Use the P+P manual and Pub 4012 to verify basic qualifications
 - Use the IRS website to confirm items meet the required energy efficiency standards



CHILD AND WORKING FAMILY CREDITS

- New Minnesota form: Schedule MNCWFC
- Two-part refundable credit
 - Working Family Credit
 - Minnesota Child Tax Credit
- Credit was redesigned for tax year 2023
 - Lower-income taxpayers with children will receive more support
 - In previous years, the Working Family Credit was very similar to the federal Earned Income Credit



GENERAL CWFC GUIDELINES

- Must be a full or part-year resident of Minnesota
- Investment income under \$11,000
- Taxpayer cannot be a dependent or Qualifying Child of another taxpayer
- Taxpayer, spouse, and all dependents must have Social Security numbers or ITINs
- Filers using the MFS filing status do not qualify



WORKING FAMILY CREDIT: NO QUALIFYING CHILD

- Taxpayers with no qualifying child may claim the credit
- Maximum credit is \$350
- Must be between age 19 and 64
- Must have earned income
 - Income between \$1 and \$29,500 (\$35,000 for MFJ)
 - Phases in at lower incomes; phases out at higher incomes



CWFC – QUALIFYING CHILD

- Rules are similar to Qualifying Child dependency rules
- Child must have:
 - Lived with the taxpayer for more than half the year
 - Be the taxpayer's child, stepchild, foster child, sibling, or descendent of any of them
 - Have a Social Security number or ITIN
 - Be under age 18 or meet the age requirements to be a Qualifying Older Child



MN CHILD TAX CREDIT

- Taxpayers can claim a refundable credit of up to \$1,750 per child
 - There is no limit to the number of children a taxpayer can claim for this portion of the credit
 - Credit phases out gradually with income above \$29,500 (or \$35,000 if MFJ)
- Children must be under age 18
- Taxpayers with earned income can also claim up to \$350 of Working Family Credit



WFC FOR QUALIFYING OLDER CHILDREN

- Taxpayers can claim a refundable credit for up to three qualifying older children
 - The maximum credit is based the number of children claimed
 - Credit phases out gradually with income above \$29,500 (or \$35,000 if MFJ)
- Older children must be
 - Over age 17 and totally and permanently disabled
 - Age 18 to 24 and a full-time student

One qualifying older child	Two qualifying older children	Three qualifying older children
\$925	\$2,100	\$2,500



CWFC EXAMPLE: CHARLIE'S FAMILY

Charlie's tax situation:

- Head of Household
- Twins, age 12, and one child in college, age 22
- All income is from a job -- \$28,950

\$350 (WFC based earned income)

+ **\$925** (WFC for one qualifying older child)

+ **\$3,500** ($\$1,750 \times 2$ qualifying children for the MNCTC)

\$4,775 total Child and Working Family Credit



EXPANDED K-12 CREDIT

SUBTRACTION		CREDIT
INCOME	No income limit	AGI at or below \$76,000*
CHILD	<ul style="list-style-type: none">• Taxpayer's or grandchild• Lived with the taxpayer in the U.S. for over half the year	Same definition as a qualifying child for EIC
FILING STATUS	Any filing status	Cannot be MFS
MAXIMUM TAX BENEFIT	<p>\$1,625 subtraction per child in grades K-6</p> <p>\$2,500 subtraction per child in grades 7-12</p>	<p>Up to \$1,500 refundable credit per child</p> <p>Based on 75% of eligible expenses</p> <p>*\$76,000 is the income limit for a household with 1 or 2 qualifying children. For each additional child add \$3,000.</p>



EXPANDED MN DEPENDENT CARE CREDIT

- Credit is refundable
- Special Minnesota Rule:
 - Parents with a child born in 2023
 - Calculate the maximum credit even if no childcare expenses were made
 - Starting in tax year 2023, all parents with a child born in the tax year qualify, for previous tax years, only taxpayers that file MFJ qualify



ITIN UPDATES

- Taxpayers with ITINs now eligible for most state tax credits
 - Child Tax Credit
 - Working Family Credit
 - Tax law updated to include ITIN holders
 - Dependent Care Credit
 - Renter's property tax refund
 - Homestead Credit for Homeowners
 - Now eligible for homestead status from the county

2023 MINNESOTA REBATE

- Minnesota sent rebates to many families in 2023
 - Payments went to low-to-moderate income families
 - Only people who filed their 2021 return in 2022 were eligible
- \$260 per person; maximum payment of \$1,300
- Amount will be reported on Form 1099-MISC
- Payments are taxable on the federal tax return and NOT taxable on the state returns

2023 MINNESOTA REBATE

- Amount received by the taxpayer will need to be subtracted in two places in TaxSlayer
 - Income tax return entry to subtract the full rebate amount from taxable income
 - Property tax return separate entry to subtract the full rebate amount from household income

Minnesota Return

Subtractions From Income

[BACK](#) [CONTINUE](#)

We have automatically carried over certain subtractions from income to your Minnesota return; however, Minnesota does not tax certain items of income that are taxed by the Federal Government. Enter the amounts to be subtracted to the extent they were included as income on your Federal tax return.

Subtraction for One-time rebates for tax year 2021 included in Federal AGI

\$

M1PR CHANGES

- Refunds for both homeowners and renters went up by 20% for 2022 M1PRs only
 - Also changed threshold for special refund to 6% increase from 12% increase
 - If filing 2022 and 2023 and no other difference between years, this is the reason for different refunds
- Starting in 2025 when filing 2024, the renter's refund will become a refundable credit on the M1
 - Refunds will be combined and come shortly after filing

REVIEWER PROCESS: AN OVERVIEW FOR 2023

PREPARE + PROSPER





Intake
paperwork



Source
Documents
and forms

Software
entries

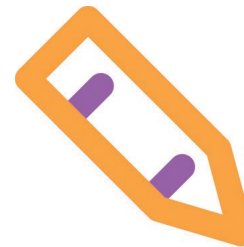


OVERALL REVIEW TIPS

- Does something on the return not make sense?
Find out why or why not
- Where did software entries come from?
- Look for what is there and what is not there
- When in doubt, ask questions to the preparer, manager, and/or customer

GETTING MORE INFORMATION

- Connect with the preparer if possible
- Talk to the taxpayer directly
- Consult your manager for assistance
- If an issue cannot be resolved:
 - Taxpayer will set up a new appointment to come back
 - Write notes about what has been done and what still needs to be completed





QUICK GUIDE TO REVIEWING

1. Check the intake paperwork for completion
2. Look over taxpayer documents
3. Review and correct entries in TaxSlayer
4. Finish return in TaxSlayer
5. Print and assemble the return for the taxpayer
6. Document your work
7. Provide preparer feedback

STARTING THE REVIEW

- Take returns in order: based on appointment time and order of arrival
- Managers may prioritize returns for special situation

<p>PREPARE + PROSPER</p> <p>2610 UNIVERSITY AVE. W. SUITE 450 ST. PAUL, MN 55114 phone: 651-287-0187 fax: 651-287-0190 www.prepareandprosper.org</p>	<p>Customer name: Phil Jones Nombre del cliente: Phil Jones</p> <p>Customer number: 5:30-4 Número del cliente: 5:30-4</p> <p>Tax year: 2023 Año tributario: 2023</p>
<p>REFUND OR (AMOUNT DUE) REEMBOLSO O (MONTO A PAGAR)</p> <p>\$ _____ Federal \$ _____ Minnesota \$ _____ Renter/Homeowner Inquilino/Dueño de casa</p>	<p>INTERNAL REVENUE SERVICE</p> <p>Questions Preguntas: 1-800-829-1040 TTY: 1-800-829-4059</p> <p>For in-person assistance Para asistencia en persona: Call 844-545-5640 to schedule an appointment. Llame al 844-545-5640 para programar una cita previa.</p> <p>1550 American Blvd. #700 430 N. Wabasha St. Bloomington, MN 55425 St. Paul, MN 55101</p>
<p>WHEN WILL I GET MY REFUND? ¿CUÁNDO RECIBIRÉ MI REEMBOLSO?</p>	

STEP 1: INTAKE PAPERWORK

Form 13614-C
(October 2023)

Department of the Treasury - Internal Revenue Service

OMB Number 1545-1564

Intake/Interview and Quality Review Sheet

You will need:
 • Tax information such as Forms W-2, 1099, 1088, 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 irs.volunteer@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

3. Mailing address Apt # City

4. Your Date of Birth 5. Your job title 6. Last year, were you:
 a. Totally and permanently disabled Yes No
 b. Totally and permanently disabled Yes No

7. Your spouse's Date of Birth 8. Your spouse's job title
 9. Last year, was your spouse:
 a. Totally and permanently disabled Yes No
 b. Totally and permanently disabled Yes No

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

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, 2023, what was your marital status?
 Never Married
 Married
 Divorced
 Legally Separated
 Widowed

(This includes registered domestic partnerships, civil unions, or other legal relationships.)
 a. If Yes, Did you get married in 2023?
 Yes No
 b. Did you live with your spouse during any part of the last six months?
 Yes No
 Date of first decree Date of separate maintenance decree Date of spouse's death

2. List the names below of everyone who lived with you last year (other than your spouse) everyone you supported but did not live with you last year

Name (first, last; Do not enter your name or spouse's name below)	Date of Birth (mm/dd/yyyy)	Relationship to you (for example, step, parent, none, etc)	Number of months lived in your home last year	Number of U.S. Citizens or Members (DOB)	Single or Married (year)	Full-time or Part-time (year)	Totally and Permanently Disabled (year)	Is this person a qualifying relative of any other taxpayer (year)	DOB (mm/dd/yyyy)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)

Catalog Number 52121E www.irs.gov

PREPARE + PROSPER

BOOST YOUR MONEY

Preferred name(s): (taxpayer) (spouse)

Phone number: Email address:

Check in on your financial health and build your financial will
 Check the boxes below to access free resources today or get referrals to credit (PFD) programs, or to one of our trusted partners.

PREPARE DEBIT CARD

- The CFR Focus card is available regardless of credit or banking history. The card has no monthly fee or minimum balance required.
- It can be used for your tax refund and other deposits.
- I want to open a CFR Focus card today I want to make an appointment for my refund to be direct deposited.

SAVE + WIN Are you saving all or part of your federal or state refund? Enter 0.
 I want to save and enter for a chance to win \$100!

U.S. SAVINGS BONDS: You can build long-term savings by purchasing a U.S. Savings Bond or someone else using part of your federal tax refund.
 I want more information about buying U.S. savings bonds.

FINANCIAL COACHING: Work with a PFD Money Mentors financial coach who will meet with you over a six-month period to set a financial goal and develop a plan to reach it.
 I want to work with a financial coach monthly to help me reach my financial goals.

CREDIT SERVICES: PFD can help you access your free credit report or (re)build your credit.
 I want to get a copy of my credit report today.
 I want to fill out a request form today to receive a copy of my free credit report by mail.
 I have little or no credit history and want to get more information about a credit builder loan.

PAYDAY LOAN HELP: Evodus Lending helps Minnesota families break the cycle of predatory loan debt with a refinancing program that has 0% interest and no fees.
 I have a predatory loan and would like more information about Evodus Lending.

→ Continue

PREPARE + PROSPER

TAX INTAKE SHEET

Preferred name(s): (taxpayer) (spouse)

What tax returns do you need prepared? Check all that apply.
 2023 Income taxes Prior year(s)
 2023 renter or homeowner refund Other _____

TAXPAYER SURVEY

A. How do you identify?
 African American or Black
 American Indian or Alaska Native
 Asian or Pacific Islander
 Hispanic or Latino
 Middle Eastern/North African
 White, Non-Hispanic
 Multiracial
 Not listed above, write in: _____

C. What language do you primarily speak at home?
 English American Sign Language
 Spanish Hmong
 Somali Vietnamese
 Oromo Korean
 Amharic Russian
 Multiracial
 Not listed above, write in: _____

B. Are you or a member of your household considered a person with a disability?
 Yes No
 Female Male
 Nonbinary Binary
 Not listed above, write in: _____

D. What is your gender?
 Female Male
 Nonbinary Binary
 Not listed above, write in: _____

STAY IN TOUCH

Get tips and news from Prepare + Prosper year-round! We'll contact you about once a month and we will never share your information. Message and data rates may apply with texting.

Email _____

Would you like to receive text messages from us? Yes No

DIRECT DEPOSIT AND PAYMENT INFORMATION

If you are getting a refund, how do you want to receive it?
 I want my refund deposited in my savings or checking account.
 I want my refund information with me.
 I need a new bank account or prepaid card for my refund.
 I want to split my federal refund or purchase a U.S. Savings Bond
 I want to receive a check in the mail.

If you have a balance due, how do you want to make a tax payment?
 I need more information so I can pay later.
 I want the option to come out of my checking or savings account.

Save + Win!
 Save your refund and enter to win \$100!

PREPARE + PROSPER

REQUIRED INTAKE PAPERWORK

P+P Tax Intake

P+P supplemental form to collect Minnesota tax information

Form 13614-C

IRS Intake/Interview & Quality Sheet, which is mandatory for all taxpayers at VITA sites

Boost Your Money Form

P+P supplemental form to match customers with desired financial services and referrals

INTAKE PAPERWORK REVIEW

- Look through intake paperwork
 - Make sure all boxes are answered “yes” or “no”
 - Shaded dependent section filled in
 - What did the customer answer “yes” to, what tax forms should be there
 - Consents signed and approved or not
- Check notes on the IRS intake form or checklist doc for additional info determined during preparation

VERIFYING DEPENDENTS + FILING STATUS

- Use the intake sheets and preparer notes
- Watch out for Head of Household vs MFS
- Pub 4012 flow charts are helpful in more complicated situations

Part II – Marital Status and Household Information

1. As of December 31, 2023, 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 2023? Yes No
 b. Did you live with your spouse during any part of the last six months of 2023? Yes No
 Divorced Date of final decree _____
 Legally Separated Date of separate maintenance decree _____
 Widowed 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 2

To be completed by a Certified Volunteer Preparer													
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 12/31/23 (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 \$4,700 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 Form **13614-C** (Rev. 10-2023)

RESOURCES FOR FILING STATUS

- P+P tax manual pages 46-49
 - Head of Household details on page 48
- Pub 4012 B-12 through B-17
 - Decision tree, HOH charts and cost of keeping up a home worksheet
- Look for notes or clues for those filing MFS
 - Consider injured spouse allocation as a possibility for filing jointly
 - Check HOH qualifications

FILING STATUS CHANGES

- Filing status is the first data entry in TaxSlayer
- If the filing status is changed state returns are deleted
 - Information entered for the Minnesota M1 return will be deleted and information need to be re-entered
 - All information entered for Minnesota M1PR return will be deleted and need to be re-entered
- Either have preparer reenter or enter yourself and have another reviewer check the state info



TAX BENEFITS FOR CLAIMING A DEPENDENT

- Head of Household filing status
- Child Tax Credit
- Credit for Other Dependents
- Child and Dependent Care Credit
- Earned Income Credit
- Child and Working Family Credits
- American Opportunity and Lifetime Learning Credit
- Minnesota K-12 Education Credit
- Minnesota dependent deduction





RESOURCES FOR DETERMINING DEPENDENCY

- P+P tax manual pages 51-57
 - charts on page 52 for qualifying child and page 55 for qualifying relative
- Pub 4012, Tab C
 - Flow charts, tips and worksheet for determining support
- Look at all the footnotes, exceptions and caveats

P+P CONSENT FORMS

- Look over the Consent to Use and Consent to Disclose forms on the P+P Tax Intake Sheet
- If someone marks “no” discuss it with a manager or talk to the customer
- If a taxpayer declines to consent, tag the return as a paper file return and make a note to delete return
- Global carryforward consent can be answered yes or no and still be e-filed

OUT OF SCOPE RETURNS

- Discuss situation with your manager
- You or a manager discuss situation with the taxpayer
- Provide Referrals Handout with other tax preparation options

SCOPE OF SERVICE

VITA sites nationwide have a shared scope of service. Preparing out of scope returns or returns that do not match a volunteer's certification level violates the VITA Volunteer Standards of Conduct. Use the scope charts, the taxpayer's intake paperwork, and the tax interview to verify if a return is in scope. Pub 4012 has an extensive chart outlining VITA scope. **Always consult the chart in Pub 4012 if the P+P manual is unclear.** P+P has some specialized services that require an appointment with specific volunteers or staff. These are outlined below.

P+P income guidelines	In-scope at P+P	Special appointment required	Out of scope
Income is \$35,000 or less for a single taxpayer with no dependents	x		
Income is \$55,000 or less for a married or single taxpayer with dependents or taxpayers with self-employment income (see next chart section)	x or	651-262-2169	

BOOST YOUR MONEY FORM

- Required paperwork for all customers
- Used by CSVs to connect customers to new direct deposit options, savings, and referrals
- If form is in the customer envelope:
 - Give it to a CSV before review
 - Staple it with the intake paperwork to use during checkout
- If customer purchased a savings bond, verify the amount and recipient information



STEP 2

TAXPAYER DOCUMENTS

PREPARE + PROSPER

TAXPAYER DOCUMENTS

- SSN/ITIN documentation for everyone on the return must be in the customer envelope
- Compare intake paperwork with the income, payment, and other tax statements provided
- Photo ID will be viewed by the CSV or preparer and may not be in the envelope



PREPARE + PROSPER

A collage of tax documents. On the left is a Property Tax Statement from Spruce County, Department of Property Records and Taxpayer Services, for John and Mary Johnson at 123 Pine Road South, Spruceville, MN 55555. The property ID is 1234567890. On the right is a W-2 Wage and Tax Statement for 2021 for Wilma Jones at 100 Stone Street, Your City, Your State, ZIP. The document shows a gross wage of \$42,000.00 and various tax withholdings including Social Security, Medicare, and Federal Income Tax.



DIRECT DEPOSIT DOCUMENTATION

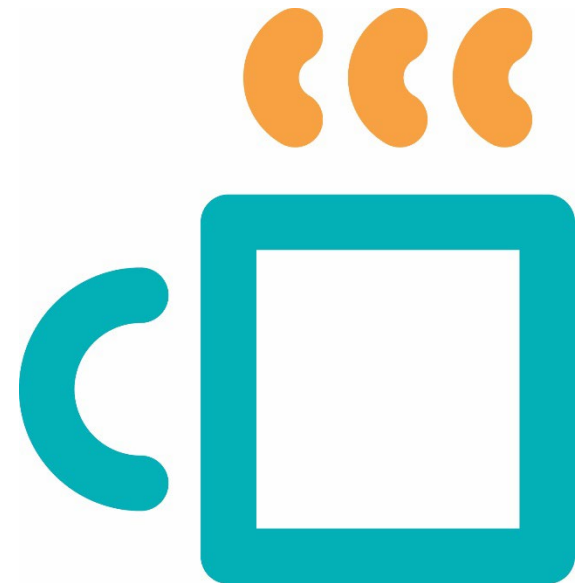
- The best practice is to use source documents to check direct deposit
- Customers may look up account numbers and write them on the P+P tax intake sheet
- New direct deposit information may be provided during the review process
 - CSV opens new account
 - Customer decides to split a refund or purchase savings bonds

DIRECT DEBIT

- Taxpayers can choose to automatically withdraw amounts owed from their bank account
 - They can choose the date of withdrawal for anytime before the tax deadline
- Customer must sign bottom of page 4 of the P+P intake to authorize direct debit
 - Verify with customer that they understand what will happen

BREAK TIME!

PREPARE + PROSPER



TAX MANUAL UPDATE ALERT!

- The tax day deadline listed in the manual is wrong!
- Cross out April 17, 2024, and **replace with April 15, 2024**, on these pages:
 - Page 34 (first paragraph)
 - Page 94 (under Contribution to an HSA)
 - Page 97 (first paragraph under intro box)
 - Page 111 (first paragraph under intro box)
 - Page 111 (in the callout box)
 - Page 181 (under prior-year refund expiration)

WHILE WE'RE FIXING THINGS...

- Page 14: Identity and SSN/ITIN Verification
 - There are **rare situations when a taxpayer does not need to show photo ID**, these exceptions will always be made by a manager
- Page 17: final entry in scope chart
 - Change page citation from 183 to **page 181**
- Page 71: SSI column, payment amount entry
 - Change page citation from 166 to **page 165**



STEP 3

REVIEW ENTRIES IN

TAXSLAYER

SUGGESTED STEPS TO REVIEW IN TAXSLAYER

- Open return in Review Returns or Client Search
- Skim Summary View or 1040 View upon opening
- Open PDF to review most details
- Go into software entries to make changes and review what can't be done in the PDF
- Go through E-file Section finishing steps
- Print return to assemble



REVIEW RETURNS MENU

Welcome to Prepare + Prosper Main

Message Center 0

Client Search

Edit returns you previously started.

Select

Review Returns *

Returns that are currently waiting to be reviewed

Select

Tax Year 2015 Returns

Review 2015 Returns.

Log out

Review Returns

< Back

1 return waiting for review

SSN	NAME	PREPARER
111001111	SAMPLE, SALLY	P+P Admin



Select >

< Back

CLIENT LIST MENU

Office Client List

[← Back](#)

2023 Client Tax Return List

Filter by Status

Any Status ▼

Filter by Return Tag

Any Tag

Do Not Show Deactivated Returns

Do Not Show Accepted Returns

Date From:

yyyy/mm/dd

Date To:

yyyy/mm/dd

Date Type

Create Date ▼

Search Client List

Show 100 ▼ entries

[Previous](#) **1** [Next](#)

Showing 1 to 5 of 5 entries

SSN	FIRST	LAST	PHONE	PREPARER	STATUS	STATE	STATUS	
XXX-XX-3280	DAVID	MACLEE	(888) 123-1234	IRS Preparer	In Progress	MN	...	Tools ▼ Select

Search by taxpayer name or Social Security number

SUMMARY VIEW AND 1040 VIEW

2023 [Preview Return](#) [Help & Support](#) [DAVID MACLEE - Save & Exit](#)

Tax Return Summary

[View/Print Return](#) | [Prior Year Comparison](#)

[BACK](#) [LAST CHECKPOINT](#) [CONTINUE](#)

Form 1040 page: [1](#) [2](#) [3](#) [4](#) [5](#) [6](#) [7](#) [8](#)

[SUMMARY VIEW](#) [1040 View](#)

Form **1040** Department of the Treasury—Internal Revenue Service **2023** OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning _____, 2023, ending _____, 2024

Your first name and middle initial
DAVID

Last name
MACLEE

Age: **40**

Your social security number
328 00 3280

If joint return, spouse's first name and middle initial _____ Last name _____ Spouse's social security number _____

Home address (number and street). If you have a P.O. box, see instructions.
T AVE

City, town, or post office. If you have a foreign address, also complete spaces below.
Saint Paul

State
MN

ZIP code
55102

Foreign country name _____ Foreign province/state/county _____ Foreign postal code _____

Apt. no. _____

Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.
 Yes Spouse

Filing Status

Single

Married filing jointly (even if only one had income)

Married filing separately (MFS)

Head of household (HOH)

Qualifying surviving spouse (QSS)

2023 [Preview Return](#) [Help & Support](#) [DAVID MACLEE - Save & Exit](#)

Tax Return Summary

[View/Print Return](#) | [Prior Year Comparison](#)

[BACK](#) [LAST CHECKPOINT](#) [CONTINUE](#)

[Summary View](#) [1040 VIEW](#)

1040 page 1 [show details](#)

1040 page 2 [show details](#)

Schedule 1 - Part I Additional Income	show details	\$0.00
Schedule 1 - Part II Adjustments to Income	show details	\$52.00
Schedule 2 - Part I Tax	show details	\$0.00
Schedule 2 - Part II Other Taxes	show details	\$0.00
Schedule 3 - Part I Nonrefundable Credits	show details	\$1,686.00

This comes up in the Practice Lab.

This comes up during the tax season!

PREPARE + PROSPER

SUMMARY VIEW IN DETAIL

2023

[Preview Return](#)

[Help & Support](#) ?

DAVID MACLEE ▾ [Save & Exit](#) ↗

Tax Return Summary

BACK

LAST CHECKPOINT

[View/Print Return](#) | [Prior Year Comparison](#)

CONTINUE

Summary View

1040 VIEW

1040 page 1 [show details](#)

1040 page 2 [show details](#)

Schedule 1 - Part I Additional Income [show details](#)

\$0.00

Schedule 1 - Part II Adjustments to Income [show details](#)

\$52.00

Schedule 2 - Part I Tax [show details](#)

\$0.00

Schedule 2 - Part II Other Taxes [show details](#)

\$0.00

Schedule 3 - Part I Nonrefundable Credits [show details](#)

\$1,686.00

Generates a PDF of the return.

Switches to 1040 view

Menus expand to show the return info line by line.



WHERE TO REVIEW

On a PDF

- Basic information
- W-2 forms
- Most 1099 forms
- Some income and adjustments
- CRP information

Software entries

- Changes needed
- Property tax statements
- Capital gains
- E-file Section entries
- Items you are unsure about where to locate on the PDF

REVIEWING BASIC INFORMATION + FORM 1040



PREPARE + PROSPER

SUMMARY SHEET

TAX YEAR: 2022
OFFICE : 7Q0057041F64

PROCESS DATE: 11/20/2023

CLIENT : 600-00-4556 YASMINE SAMPLE

BIRTH DATE : 01/01/1984 Age:39

ADDRESS : 123 1ST AVE
: SAINT PAUL MN 55101

PREPARER : 995

Home : (651) 123-1322

Work :

Cell :

STATUS : SINGLE

FED TYPE: Direct Deposit

ST TYPE : Direct Deposit

E-MAIL : YSAMPLE@NOEMAIL.COM

EFFECTIVE RATE: 0.00%

DEPENDENT NAME	BIRTH DATE	AGE	SSN	RELATIONSHIP	MONTHS
DRAKE SAMPLE	02/06/2016	6	123-00-5556	SON	12
SARAH SAMPLE	03/16/2018	4	123-00-4445	DAUGHTER	12

LISTING OF FORMS FOR THIS RETURN

FORM 1040

FORM W-2

SCHEDULE EIC (EARNED INCOME CREDIT)

CHILD TAX CREDIT WORKSHEET

FORM 8812 (ADDITIONAL CHILD TAX CREDIT)

FORM 8879 (E-FILE SIGNATURE AUTHORIZATION)

FORM 8888 (DIRECT DEPOSIT OF REFUND)

SUMMARY SHEET

* QUICK SUMMARY *

SUMMARY	FEDERAL	MN RESIDENT
FILING STATUS	1	1
TOTAL INCOME	22500	9550
TOTAL ADJUSTMENTS	0	-8900
ADJUSTED GROSS INCOME	22500	700
DEDUCTIONS	12950	0
EXEMPTIONS	0	0
TAXABLE INCOME	9550	700
TAX	958	40
CREDITS	958	0
PAYMENTS	9250	2634
REFUND	9250	2594
AMOUNT DUE	0	0
EARNED INCOME CREDIT	5660	0

DIRECT DEPOSIT INFORMATION

RTN: 091000019	ACCOUNT: 12345678910	AMOUNT: \$8,200.00
RTN: 296075933	ACCOUNT: 10987654321	AMOUNT: \$1,000.00
	TOTAL BONDS:	\$50.00

BASIC INFO REVIEWER QUESTIONS

- Do Social Security Numbers or ITINs match the source documents?
- Does basic information, like birthdate, student status, or blindness match taxpayer entries on the intake paperwork?
- Could the taxpayers be claimed as a dependent? (especially people age 18-24)
- Are appropriate boxes checked for dependents with divorced or separated parents?

CARRYFORWARD DATA

- Returns for customers who file at the same location in consecutive years will have carryforward data available
- Also available if customer consented to global carryforward from any VITA site
- Names, addresses, phone numbers, dependent info, EIN and addresses for W-2s and more
- Preparers can choose what carries forward
- Always pay close attention to these fields as a reviewer

1040 REVIEWER QUESTIONS

- Are all income types on the IRS intake and source documents reported in TaxSlayer?
- Did all expenses on the IRS intake and source documents get entered as adjustments or credits?
- Are additional taxes or penalties being calculated? If so, are they correctly calculating?
- Does the taxpayer qualify for the Earned Income Credit? If not, why not?



1040 REVIEW PRO TIPS

- Click back to the summary view or 1040 view to navigate to other areas to review
- Keep a big picture view—does what you see on the forms make sense for this taxpayer?
- Look for what's missing as well as reviewing what's there

1040 TOPICS TO WATCH: SELF EMPLOYMENT SCOPE

- Make referrals to the P+P Self-Employment program if:
 - Self-employment income over \$10,000
 - Business is a daycare
 - Taxpayer has a net loss that does not offset other income
 - Business use of the home deduction applies
- Look for SE returns with little or no expenses
 - Does someone need to collect info and come back

1040 TOPICS TO WATCH: EDUCATION BENEFITS

- Some tax-free grants or scholarships can be treated as taxable to maximize education credits
 - Each student's tax situation determines if this is helpful
- Education Benefits Worksheet organizes credit information and records preparer notes
- New data entry may cause new review issues

PREPARE + PROSPER

EDUCATION CREDITS WORKSHEET

Use this worksheet to determine a student's **Eligible Expenses for Credits** and the **Taxable Educational Assistance** and **Nontaxable Educational Assistance**. Use the student's Form 1098-T and additional information provided by the student to determine other qualified expenses (i.e. required books or equipment) and/or additional educational assistance (i.e. scholarships or grants not reported on Form 1098-T). For samples of this worksheet see page 111 in the P+P Volunteer Tax Manual.

- 1. Student is the:** Taxpayer Spouse Dependent

Reminder, taxpayer claims the credit, but taxable scholarship income is claimed by dependents.

- 2. What credit does the student qualify for?** American Opportunity Credit (AOC)
 Lifetime Learning Credit (LTLC)



If qualified for AOC, does Form 1098-T show expenses of \$4,000+ greater than scholarships and grants? If yes, stop and enter info into TaxSlayer, this is the maximum expense amount.

If qualified for LTLC only, does the taxpayer have taxable income on Form 1040, line 43? If no, stop. Credit is nonrefundable and will not benefit the taxpayer.

OTHER TOPICS TO WATCH:

- Retirement income
 - Check for exceptions to early distribution penalties
 - Check that all amounts distributed and contributed are included on Federal, state and M1PR returns as needed
 - Check simplified method if needed
- Capital gains – can enter summary amounts
- Itemized deductions – almost no customers actually itemize but some may be close

REVIEWING FORM M1



PREPARE + PROSPER

State Return



If you need to change your state residency status just delete the current return and start again. State forms differ by the type of residency you select.

+ Add Another State Return

State	Return Type				
Minnesota	Resident	Property Tax Refund			

+ Add Another State Return

CONTINUE

M1 REVIEWER QUESTIONS

- Do the P+P intake sheet or source documents indicate any additional entries for the M1?
- Did the taxpayer have any federal income that can be subtracted at the state level?
 - Did the taxpayer mark “yes” to any of the questions at the bottom of page 2 of P+P tax intake sheet?
- Did the customer qualify for the K-12 credit and do they have ways to substantiate that?



M1 TOPICS TO WATCH: SCH M1M SUBTRACTIONS

- Minnesota Rebate
- Charitable contributions over \$500 if taxpayer did not itemize
- Railroad Retirement Board income
- Income earned on an Indian reservation
- AmeriCorps Education awards
- Military pensions

M1 TOPICS TO WATCH: K-12 CREDIT VS SUBTRACTION

- Taxpayers may be eligible for the K-12 education credit, the K-12 education subtraction or both!
- If only the subtraction is on the return, verify the expenses claimed cannot be used for the credit
 - All P+P customers should qualify for the credit
 - Private school tuition is an expense that only qualifies for the subtraction
- If only credit on the return, verify that no amount can or should be used for subtraction
 - \$2,000 is the max expenses taxpayers can use to claim the credit
 - Technology expenses of up to \$400 can be claimed per family, but only \$200 for the credit and \$200 for the subtraction

REVIEWING FORM M1PR



PREPARE + PROSPER

M1PR REVIEWER QUESTIONS

- Is the correct housing status chosen?
- Is all household income reported correctly?
- Is the disability subtraction taken if applicable?
- Homeowners and mobile homeowners:
 - Does the taxpayer have the right statement (2024 property tax statement) to complete the return?
 - Does the property have homestead status?
 - Are there delinquent property taxes owed?
 - Does co-occupant income need to be included?

M1PR TOPICS TO WATCH: M1PR ONLY RETURNS

- To complete a state only return, make sure that “only transmit state return” box is checked
 - No Federal return type required
 - MN income tax return type is “Paper return”
 - M1PR status should be e-file and how they want to receive the refund
- If a customer filed a 1040 and M1 elsewhere, preparers enter AGI as “other income” to file an M1PR only
 - Watch for household income that would usually transfer automatically from a W-2 entry

MN TOPICS TO WATCH: HOUSEHOLD INCOME

- On the return PDF, review Form M1PR for correct household income
- There are two different places to enter and review household income
- Watch closely for double-entered income

Minnesota M1PR Return

Complete your Minnesota Property Tax Rebate (Form M1PR) [BEGIN](#)

Enter your total Household Income [BEGIN](#)

Enter a Miscellaneous Electronic Statement, if required [BEGIN](#)

Amended Property Tax Refund (M1PRX) [BEGIN](#)

[EXIT MINNESOTA RETURN](#)

Minnesota Return

Basic Information
Personal info needed for MN return [EDIT](#)

Minnesota Property Tax Rebate M1PR
Only accessible after exiting MN main menu [BEGIN](#)

Additions to Income
Adjustments for income taxed by MN but not the federal government [BEGIN](#)

Subtractions from Income
Adjustments for income taxed by the federal government but not MN and other MN deductions [EDIT](#)

Credits
State-specific tax credits [EDIT](#)

Miscellaneous Forms
Estimated payment vouchers, underpayment of estimated tax, etc. [BEGIN](#)

Additional Nontaxable Income
Adjustments specific to M1PR [EDIT](#)

[EXIT MINNESOTA RETURN](#)



STEP 4

FINISHING THE RETURN IN

TAXSLAYER

VALIDATION ERRORS

- TaxSlayer automatically checks a few things while completing a return
- Most validation errors must be resolved before a form can be saved
- Some validation errors, such as a missing form, will appear after the summary screen
- Resolve all errors and confirm all warnings before finalizing the review



SAMPLE VALIDATION ERRORS

Errors Concerning Your Federal Return



The following errors concerning your Federal return were found.

Errors in red must be corrected.

Our records indicate the Health Insurance section is incomplete. Select Visit to correct this information.

Visit

Review yellow warnings. If it is accurate for the return situation, move on.

Warnings Concerning Your Federal Return



There may be an error on your federal return

Please take a moment to review the following before you continue

You indicated that you paid taxes to MN on your W-2, but you are not filing a MN state return. To add a state return, select the button below and follow the instructions to add your state return.

ADD STATE RETURN(S)

BACK

CONTINUE

PREPARE + PROSPER

STATE VALIDATION ERRORS

State Validation Errors

The following state returns will not be sent electronically at this time due to the errors listed below. You may still process and e-file any other returns you have prepared. However, the returns listed below will NOT be included. If you are able to fix the problem, please select the 'Make Corrections' button below. Once you have corrected the error, you can re-submit your return through the Efile Section.

If the problems indicated are ones that cannot be corrected, you will need to print your state return forms and paper returns. You can print your state return(s) by clicking "View Return Summary" from the 1040 Main Menu.

Minnesota

* M1PR is not required to be filed if the Total Refund is Zero. Please remove the M1PR and file the M1 ONLY.

Minnesota

* Filing as a Renter but No Rent Information was entered.

Minnesota

* Filing as a Mobile Home Owner but neither

Minnesota

Form CRP or PROP Statement was entered.

MAKE CORRECTIONS

CONTINUE

PREPARE + PROSPER

Important to correct! State returns cannot be filed before corrections are made.

Button does not move to the error. Visit area using the left-hand navigation menu.

E-FILE SECTION

Practice Lab <<

Form Finder

Enter the form number...

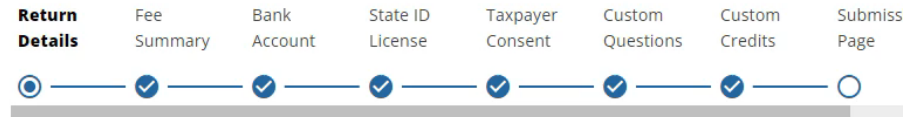
- Basic Information
- Federal Section
- Health Insurance
- State Section
- Summary/Print
- E-file**
- 2021 Amended Return
- Your Office
- Help & Support
- Save & Exit Return

2021

Help & Support | KENNETH KEMPER | Save & Exit

Return Details

Determine how the taxpayer wants to pay their taxes due or receive their refund.



ERO *

Practice Lab

EFIN *

369258

Federal return

How would the client like to send their tax return?

Federal refund - \$4,052 *

E-file: Direct Deposit

Only transmit the state return(s)

CLIENT INFORMATION

KENNETH KEMPER

SSN: xxx-xx-xxxx
 DOB: 07/11/1963
 Phone: (212) 555-1212
 Address: 8705 SKIDMORE WAY
 Saint Paul, MN 55101

SUMMARY

Federal	\$4,052
State - MN	-\$598
State - MNM1PR	\$1,088

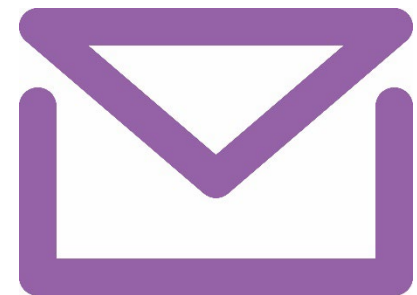
PREPARER INFORMATION

IRS Preparer

Phone:
 Email: katy@prepareandprosper.org

WHEN DO WE FILE A PAPER RETURN?

- 2018 - 2020 prior year returns
- MFS and no SSN or ITIN for spouse
- ITIN renewal or application
- P+P consents declined
- Amendments (2021-2023 1040X can be e-filed)
- Paper returns for Form M1 and M1PR if the Form 1040 is not E-filed



TAGGING RETURNS IN TAXSLAYER

- Tags are for specific situations
 - Spanish-speaking customer
 - Power of Attorney
 - ITIN application or renewal
 - Paper-file return
- Saver tag for anyone splitting refunds or putting refunds into a savings account
 - P+P has a savings contest called Save + Win
 - Taxpayers enter to win a \$100 prize
 - Part or all of a refund must be deposited in savings account or used for savings bonds.



STEP 5

PRINTING AND ASSEMBLY

PREPARE + PROSPER

PRINTING + ASSEMBLY GUIDE

E-FILE RETURN PRINTING AND ASSEMBLY GUIDE

E-FILE RETURN FOR THE TAXPAYER'S RECORDS

Print the "P+P Customer Copy":

This will print a full copy for the customer's records. Form 8879 prints twice! Pull out one copy before stapling the rest of the return or do a separate print job to print only Form 8879.

Staple the customer copy with original documents:

The return should automatically print in this order, add the original income documents and tax statements to the back of the return.

1. Summary Sheet
2. Federal return
3. Minnesota income tax return
4. Minnesota property tax return
5. Original income documents/statements

Balance due returns:

Provide a Paying a Balance Due handout and paper-clip the 1040V and M60 vouchers to IRS and Minnesota Revenue envelopes. This alerts the Customer Support Volunteer to discuss payment options during checkout.

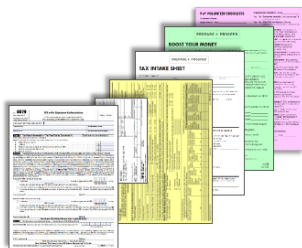
E-FILE RETURN FOR P+P'S RECORDS

Paper-clip important documents: Paper-clip IDs, Social Security cards and/or ITIN letters to this stapled packet so the Customer Support Volunteer can easily return them.

Savers: Include a Saver Pig if the taxpayer put their refund into a savings account or purchased US Savings Bonds.

Staple the packet for P+P records in this order:

1. Form 8879, *E-File Authorization*
2. A copy of each W-2 and 1099 form showing withholding or EIN numbers
3. IRS Intake Sheet
4. Copy of form 2848 or Form 8332 (if applicable)
5. P+P Tax Intake Sheet
6. Boost Your Money Form (if present)
7. P+P Volunteer Checklists



Multiple years? Staple separate packets for each tax year. If there is only one set of intake paperwork, staple each year's Form 8879 and any W2s and 1099s to the P+P Volunteer Checklist for that year. Staple the intake sheets with the most current tax year.

PAPER RETURN PRINTING AND ASSEMBLY GUIDE

PAPER RETURN FOR THE TAXPAYER'S RECORDS

Print and staple the "P+P Customer Copy":

The "P+P Customer Copy" will print a full copy of the federal and Minnesota returns along with worksheets for the customer's records. Staple the return along with the taxpayer's original income documents/statements for their records.

Balance due returns:

Provide a Paying a Balance Due handout and paper-clip the 1040V and M60 vouchers to IRS and Minnesota Revenue envelopes. This alerts the Customer Support Volunteer to discuss payment options during checkout.

PAPER RETURN FOR THE TAXPAYER TO MAIL

1. Federal return to mail—print "P+P Federal Copy to Mail":

- A. Staple together federal forms and schedules (should print in order).
- B. Staple a copy of each W-2 and 1099 to Form 1040, page 1, if there is federal withholding
- C. Include Form 2848 or Form 8332 (if applicable)
- D. Paper-clip all to an IRS mailing envelope

2. Minnesota income tax return to mail - print "P+P Minnesota Copy to Mail" (should print in order with a copy of federal forms):

- A. Remove Form MIPR and schedules if applicable (should print at the end of this print job)
- B. Paper-clip state forms and schedules with a copy of the federal forms. Do not staple and do not include copies of W-2 and 1099 forms.
- C. Paper-clip all to a blue or green-striped Minnesota Revenue envelope

3. Minnesota property tax return to mail - prints with the "Minnesota copy to Mail":

- A. Paper-clip page 1 and 2 of Form MIPR (and other MIPR schedules if applicable)
- B. If a renter, make a copy of original CRP or Rent Paid Affidavit to send with return
- C. Paper-clip all to a brown or orange-striped Minnesota Revenue envelope

Paper return for P+P's records

Paper-clip important documents: Paper-clip IDs, Social Security cards and/or ITIN letters to this stapled packet so the Customer Support Volunteer can easily return them.

Savers: Include a Saver Pig if the taxpayer put their refund into a savings account or purchased US Savings Bonds.

Staple the packet for P+P records in this order:

1. IRS Intake Sheet
2. Copy of form 2848 or Form 8332 (if applicable)
3. P+P Tax Intake Sheet
4. Boost Your Money Form (if present)
5. P+P Volunteer Checklists

SUBMISSION PAGE – PRINT RETURN

- For all e-filed returns, select P+P Customer Copy
 - Client summary page will be on top
 - Two 8879s will print but within the customer packet, print another copy if needed for assembly
- Assemble customer copy and give all original forms back to customer – we keep one copy of income forms with withholding or EINs
- Assemble 8879, any income statements with withholding or EINs, the IRS and P+P intake sheets for our records



STEP 6

DOCUMENT YOUR WORK

PREPARE + PROSPER



MAKING NOTES

- Make notes as needed on the IRS intake sheet and/or volunteer checklist
- Note any changes to the return and a reason on the volunteer checklist document
- Make notes as needed for any situation that e-file staff might find helpful in TaxSlayer
- Add notes as needed to clarify a change or provide details needed at checkout

REFUND CHANGES IN REVIEW – MAKE NOTES

- “Entered state withholding from W-2”
- “Changed filing status to Head of Household”
- “Self-employment income entered on Sch C”
- “Disability subtraction for M1PR added”
- “Removed non-qualifying dependent”

WHEN CHANGES HAPPEN

- CSVs may ask for help explaining changes to a customer
- Work with preparers to share what changed and why
- During checkout, customers may identify other errors or need to make a change
 - The CSV will work with you to update and reprint



DOCUMENTING RETURN: REVIEWER LOG

- 2023 returns are recorded on side one and prior year returns are recorded on side two
- Record basic information about each return
 - Write comments about out of the ordinary situations
- Accurate logs are **ESSENTIAL** to a successful e-file process and are kept on record at the main office

REVIEWER LOG SIDE 1

PREPARE PROSPER + REVIEWER LOG

Location _____ Date _____

Manager name(s) _____

Total returns prepared: 2023 _____ 2022 _____ 2021 _____ 2020 _____

	E-File	Paper	Saver	Taxpayer last name + first initial	Last 4 digits of Taxpayer Identification Number (SSN or ITIN)	Comments	Manager	
							8879	Transmitted
2023 tax returns (enter prior years on other side)								
1	X			Jones, B.	0208			
2	X			Jackson, M.	4321	MIPR only - no fed or MN		
3		X		Wright, C	1245	MFS - no spouse SSN		
4	X			Abdul, A.	2233			
5		X		Castillo, J	9844	ITIN Renewal - Hold		
6								
7								

REVIEWER LOG SIDE 2

							Manager		
	E-File	Paper	Sever	Taxpayer last name	Taxpayer Identification Number (SSN or ITIN)	Comments	8879	Transmitted	
2022 tax returns									
1									
2									
3									
4									
5									
6									
7									
2021 tax returns									
1									
2									
3									
4									
5									
2020 or prior tax returns									
1	E-File not available							E-File not available	
2									
3									
4									
5									



STEP 7

PROVIDE PREPARER

FEEDBACK

PREPARER FEEDBACK

- Preparers want to know how they are doing
- Providing feedback improves quality of preparation by minimizing repeat errors
- How to give feedback:
 - Individual comments away from other volunteers
 - General comments in the Huddle or to a manager





STEPS FOR E-FILING AFTER REVIEW

PREPARE + PROSPER

TAX RETURN PROCESS AFTER REVIEW

- After review, the customer will do a final review, sign the 8879 for e-file authorization, and get their copies
- After the customer signs and before the end of the shift, the manager will transmit all returns ready to e-file
- This is much easier when the reviewer approves review and marks return complete in TaxSlayer
- The following business day, staff at main office will check for rejected returns from IRS or MN

REJECTED RETURNS

- The IRS and MN both verify data like names, SSN/ITINs, birthdays, EINs from W2s or 1099Rs, and other easy to check information
- Some rejects are simple to fix, some get more complicated
- Some rejects are avoidable through prep and review process, some are not avoidable like a dependent being claimed by someone else
- When reviewing, watch for multiple last names and check source documents closely

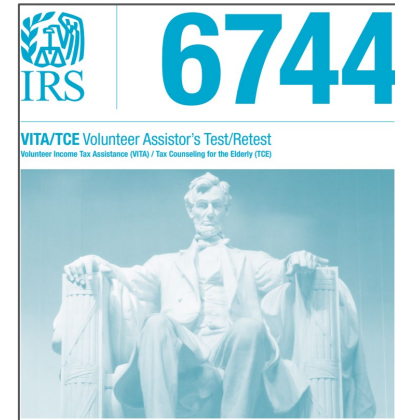
WRAP UP

PREPARE + PROSPER



FINISH CERTIFICATION TESTS

- New IRS test website:
linklearntaxescertification.com
- Tests must be completed before volunteering
- Required tests:
 - Volunteer Standards of Conduct
 - Intake/Interview and Quality Review
 - Advanced tax law
- Test reminders:
 - You **don't** need to take the Basic tax law test first!
 - Take the test online, but use the test booklet
 - Prepare returns in the TaxSlayer Practice Lab



NEXT STEPS FOR REVIEWERS

- Check the volunteer training site for updated resources
- Test TaxSlayer login information when provided by the Volunteer Resources Department
- Send Form 13615 to the Volunteer Resources Department after taking your test



THANK YOU!

PREPARE + PROSPER

