

BASIC A: TAX RETURN BASICS

TAX YEAR 2023

PREPARE + PROSPER

This training is
approximately 2.5 hours.
We will have a break
about halfway through.



INTRODUCE YOURSELF

- Introduce yourself to someone sitting near you
- Share your name (and pronouns if you would like)
- How did you get connected to Prepare + Prosper?



PREPARER TRAINING OVERVIEW



- Basic A: Tax Return Basics

- Basic B: Filing Status & Dependency

- Basic C: Income & Adjustments

- Basic D: Tax Credits

- Basic E: Form M1PR & Finishing a Return

- Software Lab: Practice return preparation with TaxSlayer

TRAINING WEBSITE

- Extra material that complements live training topics
 - Self-paced material to read or watch
- Copies of these training slides available on the volunteer training site
- Access it at prepareandprosper.moodlecloud.com



BASIC A OVERVIEW



P+P overview



Tax return crash course



Introduction to TaxSlayer



GOALS FOR TODAY

- You understand the work of Prepare + Prosper and the VITA program
- You get an introduction to (or review of) important tax terminology
- You can log into the TaxSlayer Practice Lab
- You know how to start a new return in TaxSlayer



WHAT WE DO—AND WHY!

PREPARE + PROSPER



OUR PROGRAMS

Prepare + Prosper

Tax
Preparation
& Financial
Services

Money
Mentors
Financial
Coaching

FAIR
Banking

Advocacy

FREE TAX PREPARATION

- Every year tax credits lift more than 8.9 million people above federal poverty guideline
- P+P customers saved over \$1.8 million in tax preparation fees by using a free service in 2023
- IRS Volunteer Income Tax Assistance program operates nation-wide



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FINANCIAL SERVICES & REFERRALS

Tax time is a money moment when people can improve their finances.



P+P TAX RETURN CRASH COURSE



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RETURNS WE DO

Form **1040** Department of the Treasury—Internal Revenue Service (99) **2019** (OMB No. 1545-0074) (IRS Like Only—Do not write or staple in this space.)

Filing Status Single Married filing jointly Married filing separately (MFS) Head of household (HOH) Qualifying widow(er) (QW)

Your first name and middle initial _____ **Last name** _____ **Your social security number** _____

Home address (number and street): If you have a P.O. box, see instructions. _____ **City, town or post office, state, and ZIP code:** If you have a foreign address, also complete spaces below (see instructions). _____

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

Standard Deduction Someone can claim: You as a dependent Your spouse as a dependent Spouse benefits on a separate return or you were a dual-status alien

Age/Blindness **Yes** Were born before January 2, 1955 Are blind **Spouse:** Was born before January 2, 1955 Is blind

Dependents (see instructions): (1) First name (Last name) (2) Social security number (3) Relationship to you (4) ✓ / ✗ qualifies for (see instructions): Child tax credit Credit for other dependents

Standard Deduction for—
 * Single or Married (file separately) \$12,000
 * Married filing jointly or Qualifying widow(er) \$24,000

Form 1040: Federal Individual Income Tax Return

m DEPARTMENT OF REVENUE

2019 Form M1, Individual Income Tax

Leave unused boxes blank. Do not use staples on anything you submit.

Your First Name and Initial _____ **Last Name** _____ **Your Social Security Number (SSN)** _____ **Your Date of Birth** _____

If a Joint Return, Spouse's First Name and Initial _____ **Spouse's Last Name** _____ **Spouse's Social Security Number** _____ **Spouse's Date of Birth** _____

Current Home Address _____ **City** _____ **State** _____ **ZIP Code** _____

2019 Federal Filing Status (place an X in one box):
 (1) Single (2) Married filing jointly (3) Married filing separately (4) Head of household (5) Qualifying widow(er)

State Elections Campaign Fund
 If you want \$5 to go to help candidates for state offices pay campaign expenses, enter the code number for the party of your choice. This will not increase your tax or reduce your refund.

Your Code _____ **Spouse's Code** _____ **Political Party Code Numbers:** Republican—11 Independence—13 Green—15 Legal Marijuana Now—17 Democratic/Farmer-Labor—12 Grassroots/Legalize Cannabis—14 Libertarian—16 General Campaign Fund—99

From Your Federal Return (see instructions):
 A. Wages, salaries, tips, etc. _____ B. IRA, pensions, and annuities _____ C. Unemployment _____ D. Federal taxable income _____

1 Federal adjusted gross income (if a negative number) _____
2 Additions to Minne _____
3 Add lines 1 and 2 (if a combined addition) _____

Form M1: Minnesota Individual Income Tax Return

m DEPARTMENT OF REVENUE

2019 Form M1PR, Homestead Credit Refund (for Homeowners) and Renter's Property Tax Refund

Your First Name and Initial _____ **Last Name** _____ **Your Social Security Number** _____ **Your Date of Birth** _____

If a Joint Return, Spouse's First Name and Initial _____ **Spouse's Last Name** _____ **Spouse's Social Security Number** _____ **Spouse's Date of Birth** _____

Current Home Address _____ **City** _____ **State** _____ **ZIP Code** _____ **Check if: New Address** **Foreign Address**

Place an X in boxes that apply:
 Renter Homeowner Nursing Home or Adult Foster Care Resident Mobile Home Owner

State Elections Campaign Fund If you want \$5 to go to help candidates for state offices pay campaign expenses, enter the code number for the party of your choice. This will not increase your tax or reduce your refund.

Your Code _____ **Spouse's Code** _____ **Political Party Code Numbers:** Republican—11 Independence—13 Green—15 Legal Marijuana Now—17 Democratic/Farmer-Labor—12 Grassroots/Legalize Cannabis—14 Libertarian—16 General Campaign Fund—99

1 Federal adjusted gross income (from Line 1 of Form M1, see instructions if you did not file Form M1) 1 _____
2 Nontaxable Social Security and/or Railroad Retirement Board benefits received and not included in line 1 above (determine from instructions) 2 _____
3 Deduction for contributions to a qualified retirement plan (add lines 15 and 19 of federal Schedule 1; see instructions) Also see line 9 of this Form M1PR. 3 _____
4 Total payments from programs including MEIP (MN Family Investment Program), MSA (MN Unemployment Aid), SSI (Supplemental Security Income) 4 _____
5 Additional nontaxable 5 _____
6 Add lines 1 through 5 6 _____
7 Subtraction for 65% of line 6 (if you (or your spouse) are age 65 or older) 7 _____
Check the box if you are age 65 or older: Yes No

Form M1PR: Minnesota Property Tax Refund

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SCOPE OF SERVICE

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 require an appointment with specific volunteers or st

P+P income guidelines

Income is \$35,000 or less for a single taxpayer with no dependents

Income is \$55,000 or less for a married or single taxpayer with dependents or taxpayers with self-employment income (see next chart section)

Income is over limits stated above.
Check with manager for exceptions

Self-employment income

Self-employment income and other income over \$55,000

Self-employment income from:

- Driving a taxi cab
- Acting as a clergy member
- Farming or hobbies
- Rental property
- Day trading
- Participating in a corporation or partnership

Scope of Service

When using the list, please note that column 3 (In Scope?) does not stand alone. Additional information contained in columns 4 and 5 (Scope Limitations and Certification Levels) may include topics or certification levels that affect whether volunteers may or may not prepare the return under the provisions of the Volunteer Protection Act.

If no certification level is listed, the topic is in scope for all certification levels.

Many forms and schedules that are out of scope are included as reference. If a form or schedule is not listed, it is out of scope because no training has been provided. In addition, if a volunteer has not been trained on an in-scope tax law topic, that topic is out of scope for that volunteer.

F(orm) or S(schedule) Number	Line or Box Number	In Scope? Y or N	Scope Limitations	Certification Levels
F 1040	Digital asset (virtual currency) question	Y	In scope if taxpayers can check the No box. Taxpayers check No if they: <ul style="list-style-type: none"> • held no virtual currency for the tax year or if the taxpayer's only transactions involving virtual currency during the tax year were purchases of virtual currency with real currency • held virtual currency in a wallet or account • transferred virtual currency from one wallet or account they own or control to another that they own or control • received virtual currency as an inheritance or gift 	
F 1040	1	Yes	Wages, salaries, tips, etc.	Advanced certification required for unreported tip income.
F 1040	2a, b	Yes	Tax-exempt and taxable interest See F 1099-INT for limitations	
F 1040	3a, b	Yes	Qualified and Ordinary dividends See F 1099-DIV for limitations	
F 1040	4a, 4b, 5a, 5b	Yes	IRAs, pensions and annuities See F 1099-R for limitations Not in scope for:	Basic certification if taxable amount is determined. Advanced

P+P INCOME GUIDELINES

\$40,000 or less for single taxpayer

\$60,000 or less for families



WHAT GOES ON A TAX RETURN?

- All income is reported
 - There are some exceptions, but generally, all income is taxable
- Certain expenses and life situations
 - Incentivized by tax law to allow adjustments, deductions, subtractions, or credits
- Additional forms and schedules are used to report the special situations



**ACTIVITY:
TAX TERMS MATCH UP**



USE THE ACTIVITY HANDOUT

TAX TERMS MATCH UP ANSWERS

1 -> C

2 -> K

3 -> H

4 -> I

5 -> F

6 -> E

7 -> B

8 -> D

9 -> J

10 -> G

11 -> A

RESOURCES AND IRS CERTIFICATION

PREPARE + PROSPER

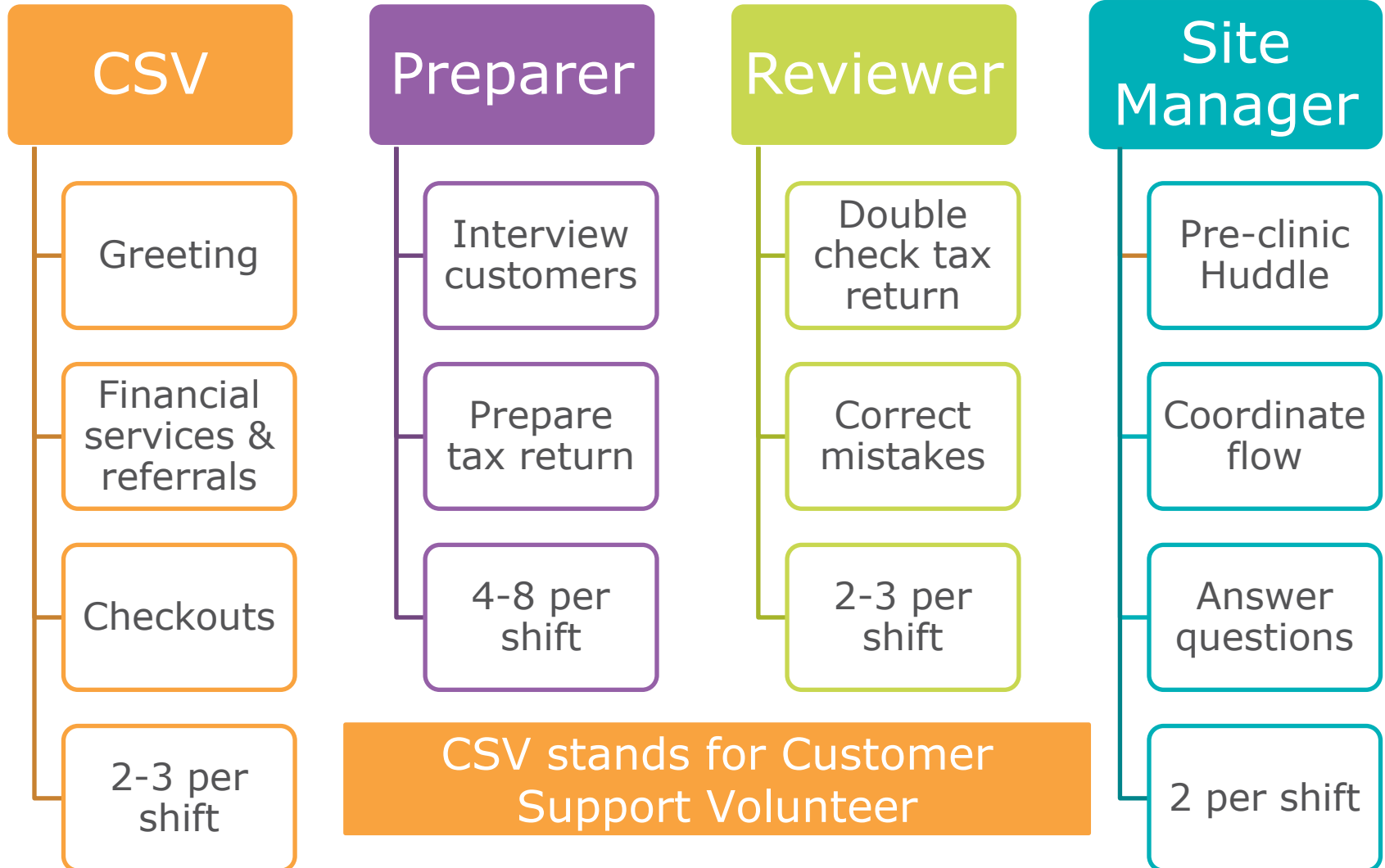


PEOPLE RESOURCES

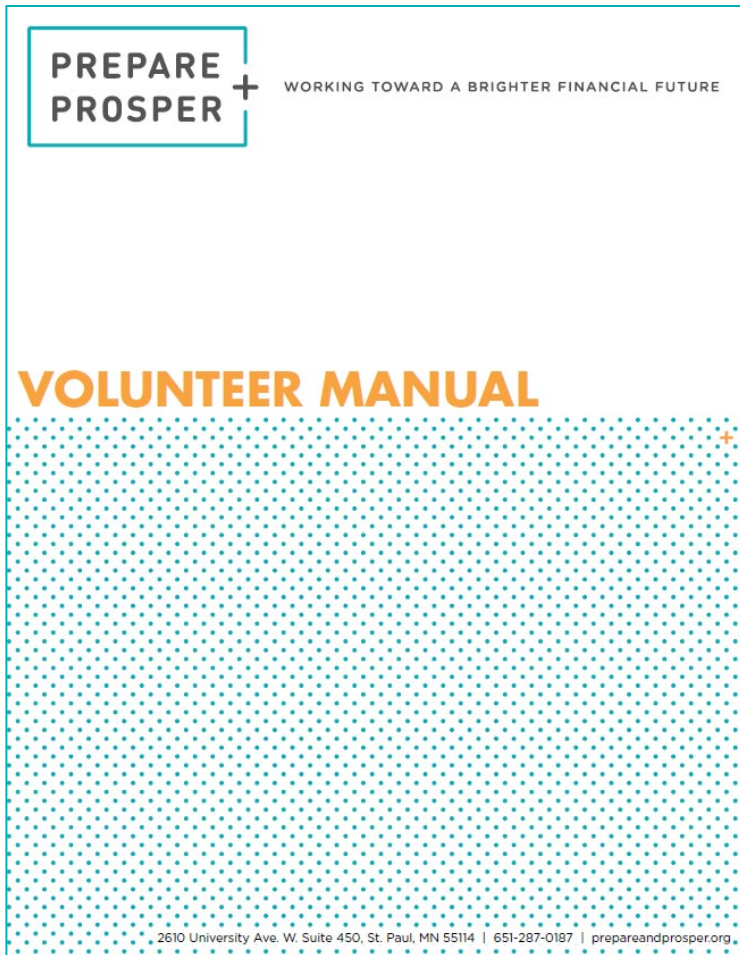
- Managers and experienced volunteers can help:
 - Answer tax questions
 - Troubleshoot TaxSlayer problems
 - Help with procedural issues
- Managers coordinate the flow of tax clinics
 - Kick off with a team Huddle
 - Ensure things are on track throughout the shift



KNOW YOUR TEAM

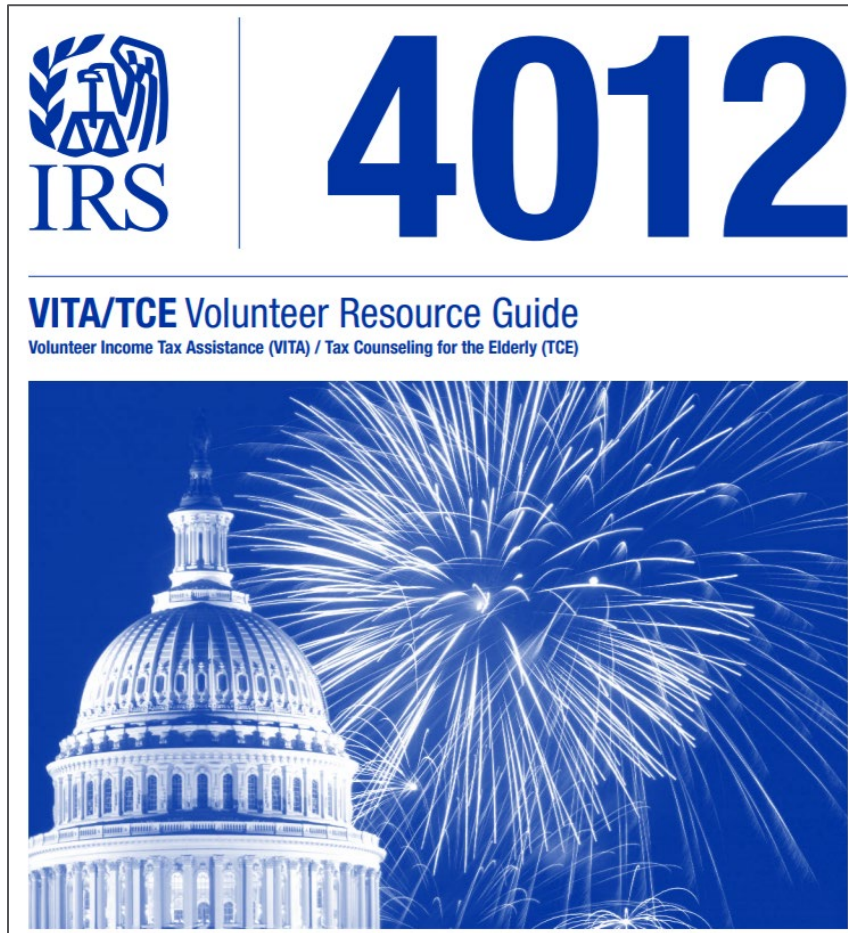


P+P VOLUNTEER TAX MANUAL



- Combines federal and Minnesota tax law
- Provides software instructions
- Gives “at-a-glance” summaries for credits and income
- Available virtually on the P+P volunteer training site

PUBLICATION 4012



- Excellent reference guide for federal tax law
- Flow charts and interview questions
- TaxSlayer entry instructions
- Available virtually on the P+P volunteer training site

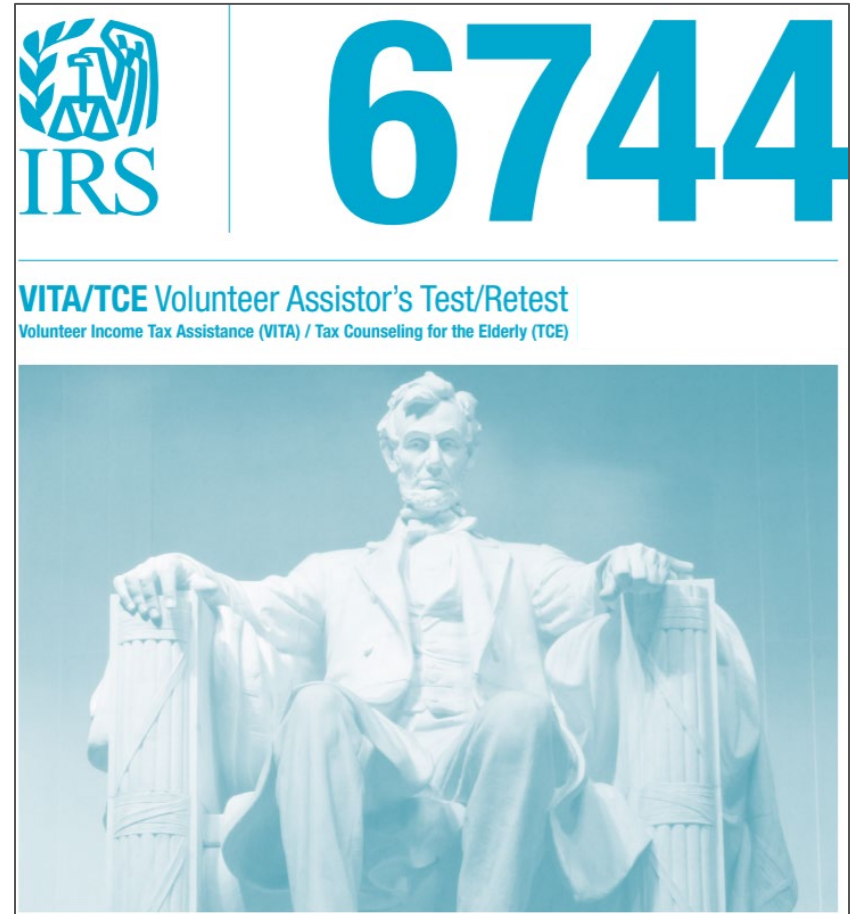
MINNESOTA INSTRUCTION BOOKLETS



- Provides plain language instructions for Minnesota tax law
- Available virtually on the P+P volunteer training site
- Copies available at the tax site
- Minnesota Tax Fact Sheets online provide greater detail

IRS CERTIFICATION TESTS

- Tests must be completed before volunteering
- Preparers must take these tests:
 - Volunteer Standards of Conduct
 - Intake/Interview and Quality Review
 - Basic tax law or Advanced tax law



IRS CERTIFICATION TEST TIPS

- Tests are “open book” and there is no time limit
- To pass, must receive a score of 80% or higher
- Retest option is available if needed
- Test resources:
 - P+P volunteer tax manual
 - Pub 4012, Pub 4961, Pub 5101
 - Trainings on the P+P training site
 - IRS Publications
 - Internet search

VOLUNTEER STANDARDS OF CONDUCT (VSC)

- Six VITA volunteer standards of conduct
- Provide a shared ethical code for VITA sites across the nation
- Standards require volunteers to:
 - Not solicit payments or business from taxpayers
 - Conduct accurate, respectful, and professional work
 - Follow specific tax clinic procedures related to intake process and data security



INTAKE/INTERVIEW & QUALITY REVIEW STANDARDS

- **Intake:** ID and Social Security number or ITIN documentation must be viewed
- **Interview:** Preparer uses IRS Form 13614-C to do a detailed tax interview
 - All questions must be answered
 - Unsure questions must be corrected to yes or no
 - Return is categorized as Basic, Advanced, or out-of-scope
- **Quality review:** All returns are reviewed by a volunteer who did not prepare the return
 - Taxpayer is involved in final review
 - Volunteers inform taxpayers of their responsibility for the accuracy of the return
 - Taxpayers sign the return

BASIC VS ADVANCED CERTIFICATION

Basic

- Filing status and dependents
- W2, interest and dividend incomes
- Some retirement income
- Education credits
- Minnesota topics

Advanced

- Self-employment
- Capital gains and stock sales
- Some retirement income
- Premium tax credit
- Health Savings Accounts

IRS TEST VERIFICATION

- Email Form 13615, Volunteer Agreement, to P+P after testing
- Signing this form confirms you will follow the Volunteer Standards of Conduct
- Download form from the testing website
- P+P must keep forms for all volunteers on file due to IRS rules

Form 13615 (October 2023)	Department of the Treasury - Internal Revenue Service
Volunteer Standards of Conduct Agreement – VITA/TCE Programs	
<p>The mission of the VITA/TCE return preparation programs is to assist eligible taxpayers in satisfying their tax responsibilities by providing free tax return preparation. To establish the greatest degree of public trust, volunteers are required to maintain the highest standards of ethical conduct and provide quality service.</p> <p>Use of Form 13615: This form provides information on a volunteer's certification. All VITA/TCE volunteers must pass the Volunteer Standards of Conduct certification, and sign and date Form 13615, Volunteer Standards of Conduct Agreement - VITA/TCE Programs, prior to working at a VITA/TCE site. In addition, return preparers, quality reviewers, coordinators, and tax law instructors must certify in Intake/Interview and Quality Review and tax law prior to signing this form. These certifications are also required for greeters, screeners, client facilitators, who answer tax law questions. This form is not valid until the coordinator, sponsoring partner, instructor, or IRS contact confirms the volunteer's identity, name and address with a government-issued photo ID, and signs and dates this form.</p> <p>Standards of Conduct: As a volunteer in the VITA/TCE programs, you must adhere to the following Volunteer Standards of Conduct:</p>	
<p>VSC #1 - Follow all Quality Site Requirements (QSR).</p> <p>VSC #2 - Do not accept payment, ask for donations, or accept refund payments for federal or state tax return preparation from customers.</p> <p>VSC #3 - Do not solicit business from taxpayers you help or use the information you gained about them (taxpayer information) for any direct or indirect personal benefit for yourself, any other specific individual or organization.</p>	<p>VSC #4 - Do not knowingly prepare false returns.</p> <p>VSC #5 - Do not engage in criminal, infamous, dishonest, notoriously disgraceful conduct, or any other conduct considered to have a negative effect on the VITA/TCE programs.</p> <p>VSC #6 - Treat all taxpayers in a professional, courteous, and respectful manner.</p>
<p>Failure to comply with these standards could result in, but is not limited to, the following:</p> <ul style="list-style-type: none"> • Removal from all VITA/TCE programs • Inclusion in the IRS Volunteer Registry to bar future VITA/TCE activity indefinitely • Deactivation of your sponsoring partner's site VITA/TCE electronic filing ID number (EFIN) • Removal of all IRS products, supplies, loaned equipment, and taxpayer information from your site • Termination of your sponsoring organization's partnership with the IRS • Termination of grant funds from the IRS to your sponsoring partner and • Referral of your conduct for potential TIGTA and criminal investigations 	
<p>Taxpayer Impact: Taxpayer trust in the IRS and the local sponsoring partner organization is jeopardized when ethical standards are not followed. Fraudulent returns that report incorrect income, credits, or deductions can result in many years of interaction with the IRS as the taxpayer tries to pay the additional tax plus interest and penalties. This can result in an extreme burden for the taxpayer.</p> <p>Volunteer Protection: The Volunteer Protection Act generally protects unpaid volunteers from liability for acts or omissions that occur while acting within the scope of their responsibilities at the time of the act or omission. It provides no protection for harm caused by willful or criminal misconduct, gross negligence, reckless misconduct, or a conscious, blatant disregard of the rights or safety of the individual harmed by the volunteer.</p> <p>For additional information on the volunteer standards of conduct, please refer to Publication 4961, Volunteer Standards of Conduct - Ethics Training.</p>	
<p>Privacy Act Notice – 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.</p> <p>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 in regards 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. Please note: Sponsoring organizations may perform background checks on their volunteers.</p> <p>IRC 7216(a) - Imposes criminal penalties on tax return preparers who knowingly or recklessly make unauthorized disclosures or uses of information furnished in connection with the preparation of an income tax return. A violation of IRC 7216(a) is a misdemeanor, with a maximum penalty of up to one year imprisonment or a fine of not more than \$1,000, or both, together with the cost of prosecution.</p>	
Catalog Number 38947H	www.irs.gov
	Form 13615 (Rev. 10-2023)

INTRODUCTION TO TAXSLAYER

PREPARE + PROSPER



TAXSLAYER SOFTWARE

- Provided by the IRS to VITA sites
- Guides preparers through the process of preparing the return
- Ensures all information that is required for electronic filing is provided



TAXSLAYER ACCOUNTS

- You will have two TaxSlayer accounts
- Practice Lab account
 - Use for practice returns & certification test
- TaxSlayer Pro Online account
 - Use to prepare returns for taxpayers



READY TO DO A TAX RETURN?

- Use the TaxSlayer Practice Lab
- Prepare a simple return together
- Goals of this activity:
 - You access the Practice Lab and know how to navigate in it to start a new return.
 - You get to practice with TaxSlayer early in your volunteer training.
 - You can recognize how tax software supports the tax preparation process.

PREPARE + PROSPER



BREAK TIME & PRACTICE LAB LOGIN

- 15-minute break
- Login to the TaxSlayer Practice Lab
- Sign up for your account if you do not have one



OPEN TAXSLAYER PRACTICE LAB

- Go to: vita.taxslayerpro.com/IRSTraining
- Enter the Practice Lab access password:
TRAINPROWEB
- Sign in with your account and click the “Go to Practice Area” button.
- Don’t have an account? Create one now!
 - Use page 12 in your P+P Manual as a guide
 - Create a username and password
 - Select VITA as the program type
 - Skip the SIDN entry

BEFORE STARTING IN TAXSLAYER

PREPARE + PROSPER



USE CAPS LOCK

- Turn on Caps lock when preparing returns
- Doing data entry in all uppercase text eliminates capitalization errors
- All uppercase text makes it easier for reviewers to look over a return



BEFORE ENTERING DATA

With a real customer

- Review intake sheets thoroughly
- Review the tax forms
- Determine filing status and if dependents will be claimed
- Confirm return is in-scope for VITA and your certification level

Today's practice return

- Use streamlined customer information sheet
- Follow flow along with the instructor to prepare the return

MEET BEN NOLAN

Ben is filing his taxes with Prepare + Prosper for the first time. He brought all the documents he needs.

He's filing a return for **Tax Year 2023.**



RETURN INFO FOR BEN NOLAN

PREPARE + PROSPER

WORKING TOWARD A BRIGHTER FINANCIAL FUTURE

BASIC A PRACTICE RETURN FOR BEN NOLAN USE 2023 TAXSLAYER PRACTICE LAB

Ben is filing with Prepare + Prosper for the first time. He brought all of the documents he needs. Here's what you learn from him during the tax interview:



- Ben has never been married, lives on his own, and doesn't support anyone else financially. He will use the single filing status.
- Ben shared this basic information on his intake paperwork:
 - Date of birth: June 15, 1985
 - Occupation: Customer Service Agent
 - Address: 2610 University Ave W, Apartment 450, St. Paul, MN 55114
 - Phone number: 651-000-1111
- Ben worked at John's Service Agency, and this was his only job. He has Form W-2 for his job and had no other income during the year.
- Ben did not purchase health insurance from the MNsure marketplace.

22222		a Employer's social security number 111-00-3001	OMB No. 1545-0049
b Employer identification number (EIN) 41-2222222		1 Wages, tips, other compensation 16,000	2 Federal income tax withheld 900
c Employer's name, address, and ZIP code John's Service Agency 123 Well Street St Paul, MN 55110		3 Social security wages 16,000	4 Social security tax withheld 992
d Control number		6 Medicare wages and tips 16,000	8 Medicare tax withheld 232
e Employee's first name and initial Ben Nolan		7 Social security tips	9 Allocated tips
Last name 2610 University Ave W, Apt 450 St. Paul, MN 55114		11 Nonqualified plans	10 Dependent care benefits
f Employee's address and ZIP code		13 Status Single	12a
15 State MN	Employer's state ID number 8888888	16 State wages, tips, etc. 16,000	17 State income tax 300
18 Other		19 Local wages, tips, etc.	20 Local income tax
21		22	23

Form **W-2** Wage and Tax Statement 2023 Department of the Treasury—Internal Revenue Service
Copy 1—For State, City, or Local Tax Department

PREPARE + PROSPER

LET'S GET STARTED WITH TAXSLAYER

PREPARE + PROSPER



TAXSLAYER OFFICE

The screenshot displays the TaxSlayer Office interface. On the left is a sidebar menu with the following items: Main Menu, Client Status, IRS website, IRS Mailing Addresses, IRS Publications, Instructions, and Fill-In Forms, Release Notes, and VITA/TCE Blog. The top navigation bar shows '2023 Tax Program' and 'Current User: IRS'. A 'Change Tax Year' dropdown menu is open, showing options for '2023' and '2022'. A 'Logout' link is visible in the top right corner. The main content area features the heading 'Welcome to The Practice Lab' and two buttons: 'Message Center' with a '2' notification badge and 'Rejected Clients'. Below these are two highlighted action boxes: 'Start New Tax Return' (with a 'Select' button) and 'Client Search' (with a 'Select' button').

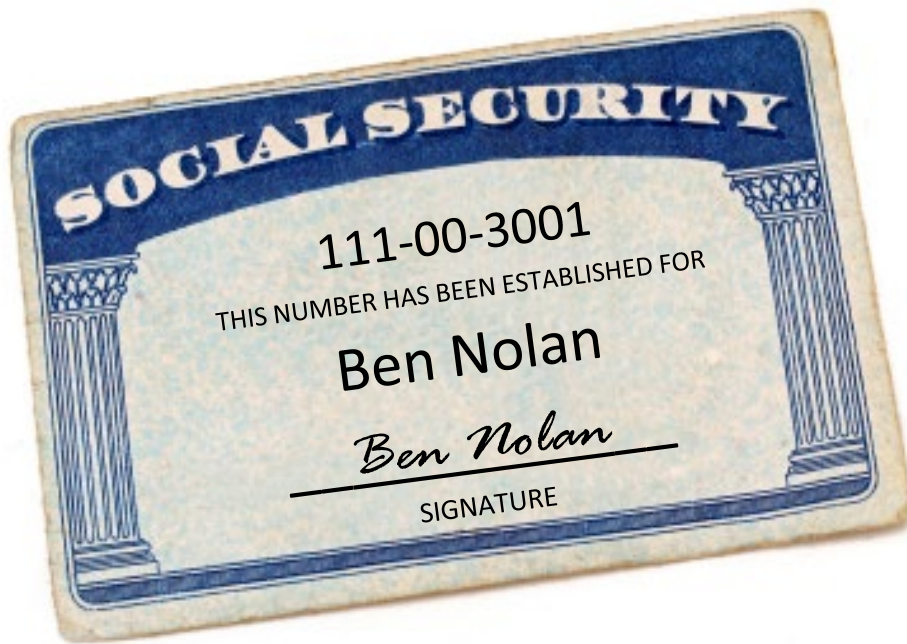
START BEN'S RETURN

- Click Start New Tax Return

The screenshot shows a web interface for a tax practice. At the top, there is a header with 'Current User: IRS', a 'Change Tax Year' dropdown menu, and a 'Logout' button. The dropdown menu is open, showing '2023' and '2022'. Below the header, the main content area is titled 'Welcome to The Practice Lab'. There are two buttons: 'Message Center' with a '2' notification and 'Rejected Clients'. Below these, there are two sections: 'Start New Tax Return' with a 'Select' button and 'Client Search' with a 'Select' button. A green arrow points to the 'Select' button under 'Start New Tax Return'.

ENTER BEN'S SSN

Ben provides his Social Security card to verify his number.

A screenshot of a tax software interface. The window title is "Enter Social Security Number". It contains two input fields for the Social Security Number, each with a "..." placeholder and a "00" separator. The second field contains the number "1111". Below the input fields is a section titled "Available Taxpayer Profiles" with a scrollable list of options: "Basic (No Profile) Create a return without a Taxpayer Profile.", "RETIREMENT", "ITEMIZED DEDUCTIONS", "RENTAL PROPERTY", and "Master Profile" (with a checkmark and "IRS Guidelines: This profile will automatically display"). A "Start Return" button is located at the bottom right of the window.

CHOOSE BEN'S FILING STATUS

Ben has never been married, lives on his own, and doesn't support anyone else financially. He will use the single filing status.

What's your filing status?

Single

Married Filing Jointly

Married Filing Separately

Head of Household

Qualifying Widow(er) with Dependent Children

Nonresident Alien

Need help determining your filing status?

FILING STATUS WIZARD

BACK **CONTINUE**

ENTER BEN'S BASIC INFORMATION

Ben shared the following information on his intake paperwork:

- Name: Ben Nolan
- Date of birth: June 15, 1985
- Occupation: Customer Service Agent
- Address: 2610 University Ave W, Apartment 450, St. Paul, MN 55114
- Phone number: 651-000-1111

PREPARE + PROSPER

Form 13614-C (October 2021)		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.		Please complete pages 1-4 of this form. <ul style="list-style-type: none">• 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. <p>Volunteers are trained to provide high quality service and uphold the highest ethical standards. To report unethical behavior to the IRS, email us at wi.voltax@irs.gov</p>				
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 Ben		M.I. Nolan	Last name Nolan		Best contact number 651-000-1111	Are you a U.S. citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name		M.I.	Last name		Best contact number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address 2610 University Ave		Apt # 450	City St. Paul		State MN	ZIP code 55114
4. Your Date of Birth June 15, 1985	5. Your job title Customer Service Agent		6. Last year, were you: b. Totally and permanently disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		a. Full-time student <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
7. Your spouse's Date of Birth	8. Your spouse's job title		9. Last year, was your spouse: b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		a. Full-time student <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 checked="" 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 checked="" type="checkbox"/> No						
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)						

SKIP THE MN ELECTION CAMPAIGN FUND

- Ben doesn't want to contribute.
- Click "Continue" without making a selection or choose "No Contribution" from the dropdown.

Minnesota Return

[CONTINUE](#)

You can choose to designate \$5 per taxpayer to the State Elections Campaign below. This designation does NOT reduce your refund or increase your tax.

If you would like to designate \$5 to the State Election Campaign, select your party of choice. If you choose the General Campaign fund, the \$5 will be distributed among the candidates of all major parties listed.

--Select--

[CONTINUE](#)

DEPENDENTS OR QUALIFYING PERSON(S)

- Ben does not have any dependents
- Select “No” and then “Continue”

Dependents or Qualifying Person(s)

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

Individuals who rely on you for your support and reside in your house generally qualify for dependent tax exemptions. However, there are situations when a child's exemption status is more complicated. The IRS has special rules for these situations.

Do you have any dependents or qualifying person(s) to claim on your return?

Yes

No

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

TAXSLAYER NAVIGATION MENU

- Use the left-hand navigation menu to move through the return efficiently
- Menu may collapse to save screen space
 - Hover over the icons on the left side of the screen
 - Use the Pin icon to keep the left menu visible

The screenshot shows the 'Practice Lab' interface with a navigation menu on the right. The menu is titled 'Form Finder' and includes a search input field with the placeholder text 'Enter the form number...'. Below the search field, the menu is organized into sections. The 'Federal Section' is expanded, showing options for 'Income', 'Deductions', 'Other Taxes', 'Payments & Estimates', 'Miscellaneous Forms', and 'COVID-19 Relief'. Other sections include 'Basic Information', 'Health Insurance', 'State Section', 'Summary/Print', 'E-file', and '2021 Amended Return'. A hamburger menu icon is visible in the top right corner of the interface.

BEN'S INCOME

- Ben worked at John's Service Agency, and this was his only job.
- He has Form W-2 for his job and had no other income during the year.

Form Finder

Enter the form number...

 Basic Information

 **Federal Section**

Income

Deductions

Other Taxes

Payments & Estimates

Miscellaneous Forms

 Health Insurance

Income

Form W-2

Wage and Tax Statement

BEGIN

Form 1099-G Box 2

State or local income tax refunds, credits, or offsets

BEGIN

Schedule B - Forms 1099-INT, DIV, OID

Interest income, dividends, and distributions

BEGIN

Form 1099-R, RRB, SSA

Distributions from pensions, annuities, retirement, IRAs, social security, etc.

BEGIN

ENTER BEN'S FORM W-2

22222		a Employee's social security number 111-00-3001		OMB No. 1545-0008		
b Employer identification number (EIN) 41-2222222		1 Wages, tips, other compensation 16,000		2 Federal income tax withheld 900		
c Employer's name, address, and ZIP code John's Service Agency 123 Well Street St Paul, MN 55110		3 Social security wages 16,000		4 Social security tax withheld 992		
		5 Medicare wages and tips 16,000		6 Medicare tax withheld 232		
		7 Social security tips		8 Allocated tips		
d Control number		9		10 Dependent care benefits		
e Employee's first name and initial Ben Nolan		Last name Nolan		Suff.		
2610 University Ave W, Apt 450 St. Paul, MN 55114		11 Nonqualified plans		12a		
		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b		
		14 Other		12c		
f Employee's address and ZIP code				12d		
15 State MN	Employer's state ID number 88888888	16 State wages, tips, etc. 16,000	17 State income tax 300	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

NAVIGATE TO HEALTH INSURANCE

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The screenshot shows the 'Practice Lab' mobile application interface. At the top, there is a blue header with the text 'Practice Lab' and a hamburger menu icon. Below the header is a 'Form Finder' section with a search input field containing the placeholder text 'Enter the form number...'. A navigation menu is displayed below the search field, listing various categories. The 'Health Insurance' option is highlighted with an orange border. The menu items are: Basic Information, Federal Section (with a sub-menu), State Section, Summary/Print, E-file, and 2021 Amended Return. The sub-menu under 'Federal Section' includes: Income, Deductions, Other Taxes, Payments & Estimates, Miscellaneous Forms, and COVID-19 Relief.

Practice Lab

Form Finder

Enter the form number...

Basic Information

Federal Section

Income

Deductions

Other Taxes

Payments & Estimates

Miscellaneous Forms

COVID-19 Relief

Health Insurance

State Section

Summary/Print

E-file

2021 Amended Return

REPORT BEN'S HEALTH INSURANCE SITUATION

Ben did not purchase health insurance from the MNsure marketplace.

Affordable Care Act Insurance Plans

BACK

CONTINUE

Reported on Form 1095-A

Did you, your spouse, or a dependent have insurance under the Affordable Care Act?*

If so, select Yes – you must report Form 1095-A for the IRS to accept your return. If you did not have an Affordable Care Act insurance plan, select No.


Yes

No




CONFIRM BEN'S MN RETURN

Ben will file a state return and no special situations apply, and TaxSlayer transfers all the information needed for the Minnesota return.

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			

[CONTINUE](#)

VIEW BEN'S RETURN SUMMARY

Tax Return Summary

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

REASONS FOR NO EARNED INCOME CREDIT (EIC)

[There are No Qualifying Children Listed.](#)
[Your Earned Income is Greater than the Earned Income Tax Credit Limits.](#)
Your Adjusted Gross Income is Greater than the Earned Income Tax Credit Limits.
[Your Earned Income + Combat Pay is Greater than the EITC Limits.](#)

BACK Last Checkpoint **CONTINUE**

Summary View 1040 View

1040 [show details](#)

Schedule 1 – Part I Additional Income	show details	\$0.00
Schedule 1 – Part II Adjustments to Income	show details	\$0

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

REASONS FOR NO EARNED INCOME CREDIT (EIC)

[There are No Qualifying Children Listed.](#)
[Your Earned Income is Greater than the Earned Income Tax Credit Limits.](#)
Your Adjusted Gross Income is Greater than the Earned Income Tax Credit Limits.
[Your Earned Income + Combat Pay is Greater than the EITC Limits.](#)

CONTINUE

Form 1040 page: 1 2 3 4

Summary View **1040 View**

Form **1040** Department of the Treasury—Internal Revenue Service (99) OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

Filing Status Single Married filing jointly Married filing separately (MFS) Head of household (HOH) Qualifying widow(er) (QW)
Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent ▶

Your first name and middle initial	Last name	Age:	Your social security number	
BEN	NOLAN	35	555	00 3001

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PRINT A PDF OF BEN'S RETURN

Print Results

Your return is ready to be printed. Please click the button below in order to view/print your 2021 Tax Return.

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

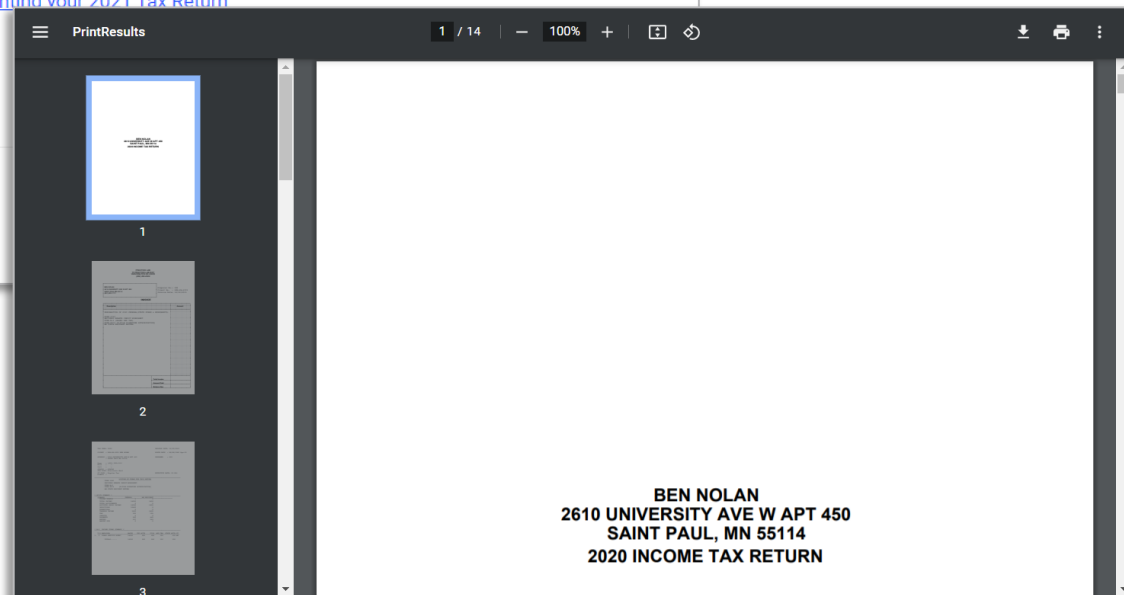


Print your 2021 Tax Return

[Alternate Method for viewing/printing your 2021 Tax Return](#)

Adobe Acrobat Reader is required to view/print your 2021 Tax Return.

- [Download the latest version of the free Adobe Reader.](#)



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START THE E-FILE SECTION OF BEN'S RETURN

The next section of the return is the E-file Section. We'll cover these details in the Basic E training!

Practice Lab <<

Form Finder

Enter the form number...

Basic Information

Federal Section

Health Insurance

State Section

Summary/Print

E-file

2021 Amended Return

Return Details

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

Return Details Fee Summary Taxpayer Consent Custom Questions Custom Credits Submission Page

ERO * EFIN *

Practice Lab 369258

Federal return

How would the client like to send their tax return?

EXTRA NOTES ABOUT TAXSLAYER

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CARRY FORWARD DATA

- Available for returning customers
- Copies basic data from previous year to the current year return
- Streamlines tax preparation with less data entry

Pull Data To Current Return

TaxSlayer Pro will automatically transfer your name, address and filing status from last year's return when you start this year's return. Please review the additional information below before pulling it forward to your current return. Uncheck any item(s) that you do not wish to pull forward. When you are done, choose 'Continue to Next Step' at the bottom of the page.

Please review your information below and uncheck any item(s) that you do not wish to import to this year's return.

Here Are the Items We Will Pull Forward

Select All Available Toggle all details ✕

Dependents Close Details ^

PULL ITEM?	SSN	FIRST	LAST
<input checked="" type="checkbox"/>	111-00-0001	Samantha	Bennet

TAXSLAYER STICKY NOTE

- Put most notes directly on the intake paperwork
- TaxSlayer notes are helpful for situations that cross over between tax years
- Make sure to add the date to notes

Add a new note

important!
Add the date and information to keep with the return.

Note Name
important!

Text for this note
Add the date and information to keep with the return.

Last Updated:

Color
Yellow Light Blue Green Red

CANCEL **SAVE**

TAXSLAYER RESOURCES

- P+P volunteer manual
 - Pages 20-37
 - Throughout for specific tax topics
- Publication 4012
 - Tab O
 - Throughout for specific tax topics
- TaxSlayer search menu
- Managers
- Other volunteers





MORE TAXSLAYER PRACTICE

- Software Lab
 - Final required part of training for new volunteers
 - Several sample returns and an answer key
- Practice on your own
 - Be creative! Make up your own taxpayer scenarios.
 - TaxSlayer Practice Lab has scenarios available for download to help you practice.

WRAP UP

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NEXT STEPS AFTER BASIC A

- Start another tax return for more practice
- Check out your resources
 - Flip through Pub 4012, P+P volunteer manual, and Form 6744
- View self-paced online courses
 - preapareandprosper.moodlecloud.com
- Attend Basic B: Filing Status & Dependents



THANK YOU!

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