BASIC B:
FILING STATUS &DEPENDENTS
TAX YEAR 2024

Please share in the chat:

1. Your name and pronouns (if you'd like)
2. In one word, what comes to mind when you think about *taxes*? It could be based on your experience, what you've heard, or even just a gut reaction!

PREPARE + PROSPER

BASIC B OVERVIEW

- Customer & tax return flow
- Preparer Process – Intake & Interview
- BREAK
- Dependency
- Filing status

CUSTOMER AND TAX RETURN FLOW

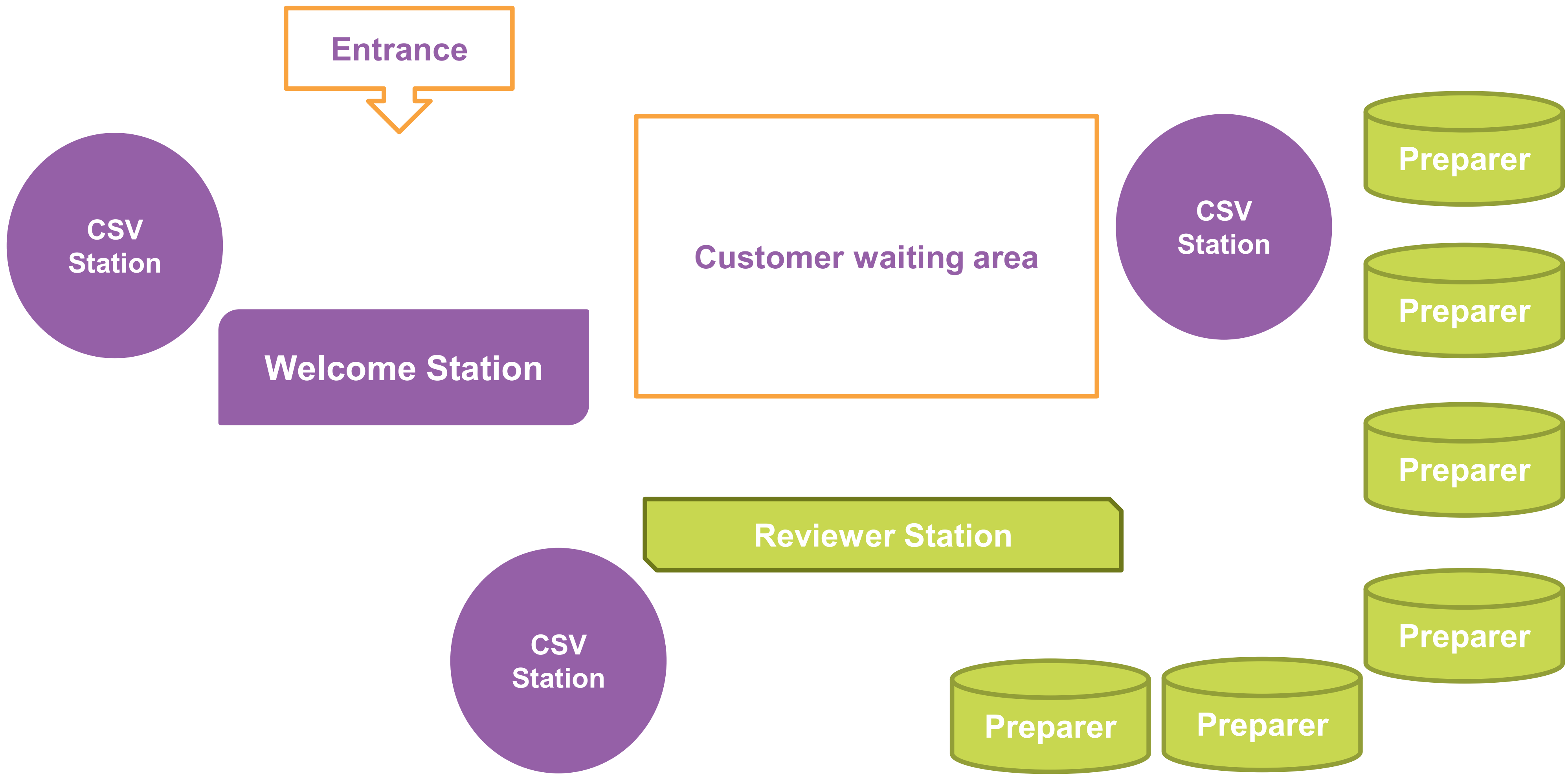
PREPARE + PROSPER

TAX SEASON 2025 SERVICES

- In-person tax preparation
  - Operating at nine locations in the Twin Cities
  - All services are by appointment
- Special focus programs
  - Self-employment program: taxpayers with SE income over $10,000 or complex situations
  - Remote Tax Preparation program: taxpayers living in group homes and nursing homes (starts 2 weeks late)
- Do-It-Yourself (DIY) Tax Preparation with support from P+P

PREPARE + PROSPER

TAX CLINIC FLOW



PREPARE + PROSPER

P+P Manual pg. 192-193

VOLUNTEER CHECKLISTS

- Follows the customer
- Guide for each volunteer role
- Helps keep a consistent tax return process
- Finish the screening checklist if the Customer Support Volunteer did not
- 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:
  - $40k for single filers; $60k for families
  - More than $10k of self-employment income – refer to SE clinic
- ☐ **P+P scope:** No common out-of-scope issues.
  - Renting property to another person
  - Active military or national guard duty
  - Driving a cab (not including Uber/Lyft)
  - Cryptocurrency transactions
  - 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 # ____________

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 M1PR, if needed.
- ☐ **M1PR 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 M1PR 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____________

Notes from Screening or Preparation ____

PREPARE + PROSPER

PREPARER PROCESS

PREPARE + PROSPER

PREPARER STEPS RECAP

1. Introduce yourself and make small talk
2. Go over the process with the customer
3. Intake paperwork and document review
4. Conduct the taxpayer interview
   using the paperwork
5. Finally, start entering data into TaxSlayer

COMMUNICATION TIPS

- Talk in plain language
- Guide the conversation with good questions
- Listen carefully to responses
- Explain why personal information is needed
  - "I need your son's birthdate to help me determine if he qualifies as a dependent."
  - "I'm asking more about your school expenses to make sure you get all of the tax benefits you are eligible for."

P+P Manual inside cover

SCREENING TOOL

- Matches with the screening checklist
- Lists allowable options for identity verification
- Helps identify common out-of-scope situations

PREPARE + PROSPER

SCREENING TOOL

PROCESS

- **Tax preparation steps:** Screening, preparation, review, and checkout.
- **Financial services:** Direct deposit support, savings options, and financial referrals.
- **Wait time:** Usually 2 - 3 hours to complete the process. Complicated situations may take longer.
- **Questions:** Answer any questions about the process; the tax preparer will answer tax questions.

REQUIREMENTS

- **Filing a joint return?** If married taxpayers file a joint return, both spouses must be present or they must have a Power of Attorney form. Talk to a manager if the customer wants to obtain a POA.
- **Photo ID for taxpayer and spouse?** Acceptable documents (must be original):
  - ✔ Driver's license
  - ✔ Employer/school ID
  - ✔ Visa (see out of scope section)
  - ✔ Passport
  - ✔ State/national ID card
  - ✔ Military ID (see out of scope section)
- **SSN/ITIN verification for <u>everyone</u> listed on the return?** Acceptable documents showing the entire Social Security number (SSN) or Individual Taxpayer Identification Number (ITIN):
  - ✔ SSN card (original, digital, paper copy)
  - ✔ Prior-year tax return
  - ✔ Letter from IRS or MDOR
  - ✔ ITIN letter (original, digital, paper copy)
  - ✔ Form SSA-1099
  - ✔ SSA benefit letter/statement

  Documents listed above with truncated SSN may be accepted at a manager's discretion.

SCOPE OF SERVICES

- **Meets income limits?** $40,000 (single) or $60,000 (family - any return with more than one person). If over income, provide the *Referrals* handout with other tax preparation options.
- **Self-employment (SE) income?** (Form 1099-NEC or cash income)
  - Refer to the SE clinic if SE income is over $10,000 or the taxpayer has: inventory, a home daycare, or an office in the home. For an appointment taxpayers should call 651-262-2169.
  - If SE income is less than $10,000, file at site. Preparer must have advanced certification.
- **International student or scholar?** Returns are often out of scope.
  - Ask if taxpayer needs to file as a non-resident. If yes, the return is out of scope - provide *Referrals* handout. If no, P+P can prepare the return. If unsure, ask a manager.
- **Out of scope returns:** Provide *Referrals* handout for other tax preparation options.
  - Filed or has pending bankruptcy in the tax year or had income from: virtual currency/crypto currency exchange, rental property, active military/national guard duty, driving a cab (not including Uber/Lyft), or acting as a clergy member.

ENVELOPE & DOCUMENTS

- **Customer envelope details:** Taxpayer name, number, and appointment time is on the envelope. If filing prior years, make an envelope, Volunteer Checklist, and copies of intake sheets for each tax year.
- **Income statements & tax documents:** Taxpayer MUST have all W-2s, income statements, and other tax documents. If all forms are not present, the taxpayer must return with all required documents.
  - If forms are available online, assist taxpayer with access to a computer and printer.
  - Taxpayer should place SSN/ITIN documentation and all tax documents in the customer envelope.
- **Direct deposit:** Prioritize new prepaid card enrollment and FAIR referrals for those who need new accounts. Taxpayers with existing accounts should put the documentation in the customer envelope or write it on page 4 of the P+P Tax Intake Sheet.
- **Financial services:** Explain that someone will collect the Boost Your Money form and follow up on requests for financial services and referrals.

INTAKE SHEETS

- **Intake sheets completed:** Taxpayer should answer all questions on each intake sheet. If taxpayer needs help, assist if time allows or inform the preparer that assistance is needed.
- **Advanced return situations:** If taxpayer marked "yes" to a question next to an (A) on the IRS intake sheet, then preparer must have advanced certification. Make a note on the Volunteer Checklist.

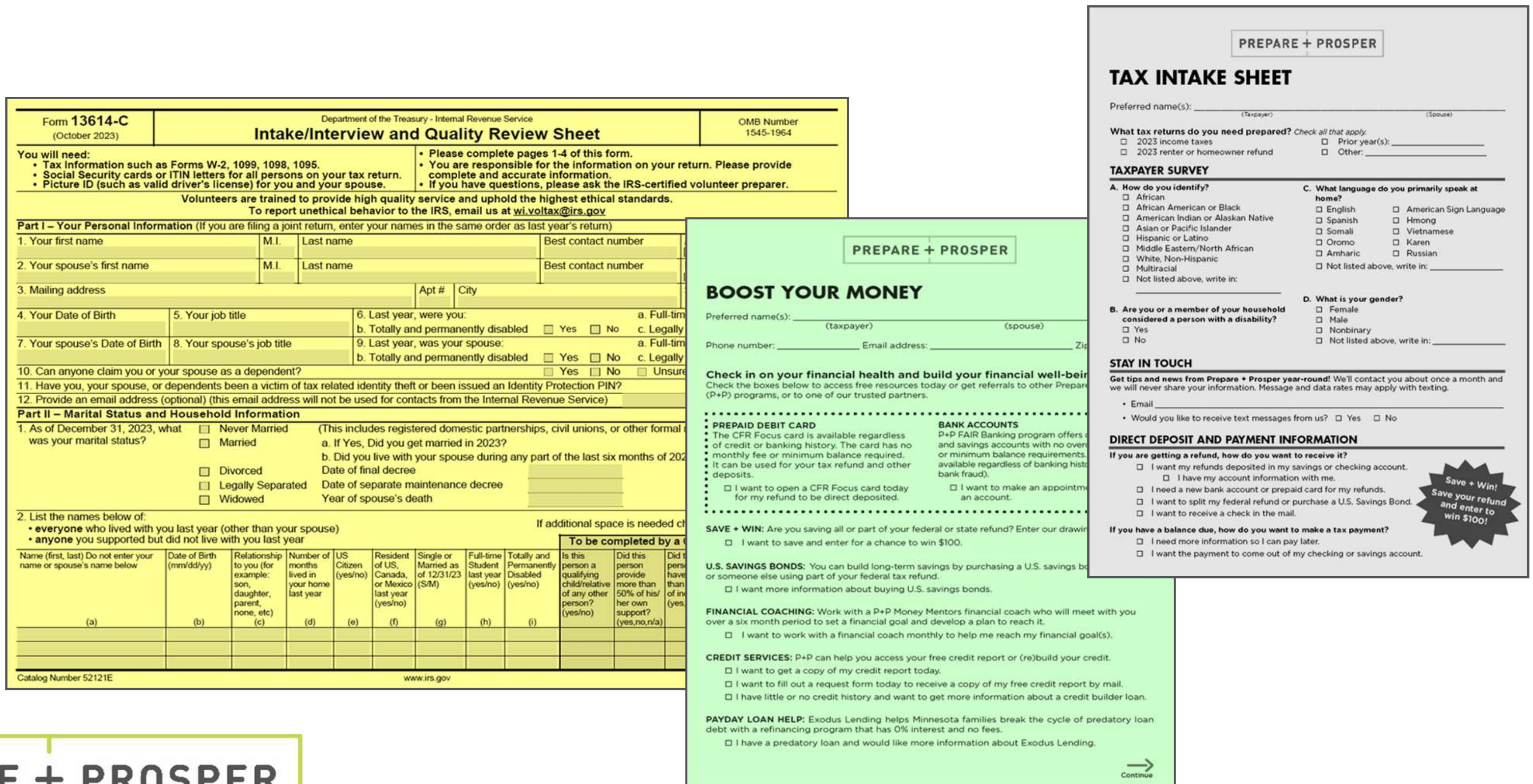
PREPARE + PROSPER

WHAT IS AN ITIN?

- The IRS issues Individual Taxpayer Identification Numbers
- Nonresidents and others living in the U.S. who file a tax return, but are not eligible for an SSN
- P+P is a Certified Acceptance Agent and staff at the main office can assist with ITIN applications

ITINs must be renewed if they have not been used in the past three tax years! P+P CAA staff can assist with ITIN renewals.

INTAKE PAPERWORK



PREPARE + PROSPER

INTAKE PAPERWORK & TAX DOCUMENT REVIEW

- Are all the intake forms filled out completely?
- Does the taxpayer *need* to file a return?
- Is the return in-scope for VITA and P+P?
- What IRS certification level is needed for preparation?
- Are any documents or pieces of information missing?
- Which financial services and referrals might benefit the customer?

PREPARE + PROSPER

WHAT IS A TAXPAYER INTERVIEW?

- Assessment of the intake sheets and source documents to determine additional information needed
- Discussion with the taxpayer to fully learn about their tax situation
- Conversation that identifies returns that require an advanced VITA certification level or are out-of-scope

REQUIRED INTAKE PAPERWORK

Form 13614-C	IRS Intake/Interview & Quality Sheet, which is mandatory for all taxpayers at VITA sites
P+P Tax Intake	P+P supplemental form to collect Minnesota tax information
Boost Your Money Form	P+P supplemental form to match customers with desired financial services and referrals

P+P Manual pg. 180-191

5-MINUTE ACTIVITY:
LOOK THROUGH ALL THE PAGES OF THE INTAKE PAPERWORK

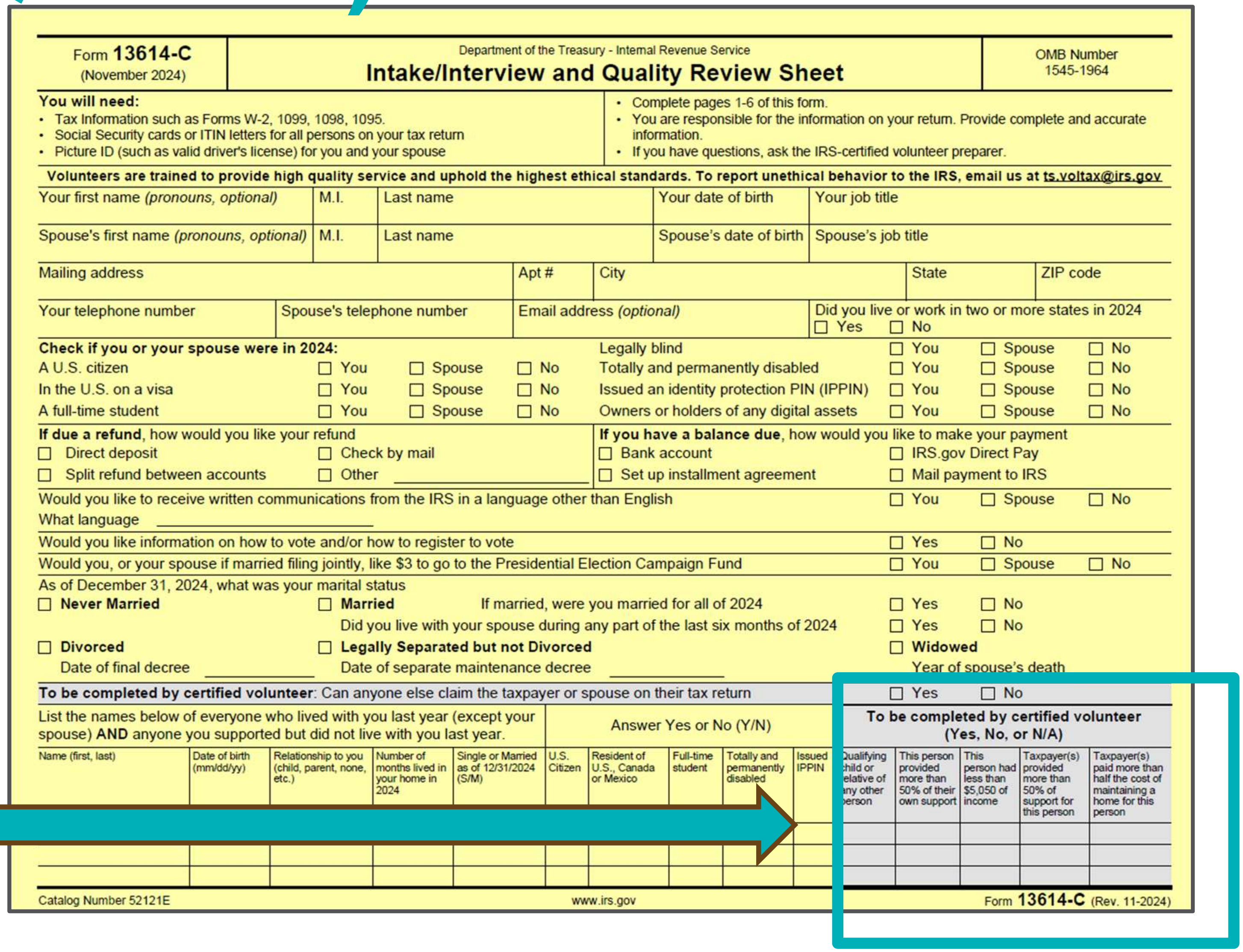
WRITE DOWN AT LEAST:
1 QUESTION & 1 COMMENT

PREPARE + PROSPER

P+P Manual pg. 180

IRS INTAKE – FORM 13614-C PG 1 (REQUIRED)

- Required for all taxpayers
- Basic taxpayer and family information
- Preparers must answer dependent questions



Form **13614-C** (November 2024) | Department of the Treasury - Internal Revenue Service | **Intake/Interview and Quality Review Sheet** | OMB Number 1545-1964

You will need:
- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social Security cards or ITIN letters for all persons on your tax return
- Picture ID (such as valid driver's license) for you and your spouse
- Complete pages 1-6 of this form.
- You are responsible for the information on your return. Provide complete and accurate information.
- If you have questions, 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 ts.voltax@irs.gov

Your first name *(pronouns, optional)* | M.I. | Last name | Your date of birth | Your job title

Spouse's first name *(pronouns, optional)* | M.I. | Last name | Spouse's date of birth | Spouse's job title

Mailing address | Apt # | City | State | ZIP code

Your telephone number | Spouse's telephone number | Email address *(optional)* | Did you live or work in two or more states in 2024 ☐ Yes ☐ No

Check if you or your spouse were in 2024:

A U.S. citizen	☐ You	☐ Spouse	☐ No
In the U.S. on a visa	☐ You	☐ Spouse	☐ No
A full-time student	☐ You	☐ Spouse	☐ No
Legally blind	☐ You	☐ Spouse	☐ No
Totally and permanently disabled	☐ You	☐ Spouse	☐ No
Issued an identity protection PIN (IPPIN)	☐ You	☐ Spouse	☐ No
Owners or holders of any digital assets	☐ You	☐ Spouse	☐ No

If due a refund, how would you like your refund
☐ Direct deposit ☐ Check by mail
☐ Split refund between accounts ☐ Other ________

If you have a balance due, how would you like to make your payment
☐ Bank account ☐ IRS.gov Direct Pay
☐ Set up installment agreement ☐ Mail payment to IRS

Would you like to receive written communications from the IRS in a language other than English ☐ You ☐ Spouse ☐ No
What language ________

Would you like information on how to vote and/or how to register to vote ☐ Yes ☐ No

Would you, or your spouse if married filing jointly, like $3 to go to the Presidential Election Campaign Fund ☐ You ☐ Spouse ☐ No

As of December 31, 2024, what was your marital status
☐ **Never Married** ☐ **Married** If married, were you married for all of 2024 ☐ Yes ☐ No
Did you live with your spouse during any part of the last six months of 2024 ☐ Yes ☐ No
☐ **Divorced** ☐ **Legally Separated but not Divorced** ☐ **Widowed**
Date of final decree ________ Date of separate maintenance decree ________ Year of spouse's death

To be completed by certified volunteer: Can anyone else claim the taxpayer or spouse on their tax return ☐ Yes ☐ No

List the names below of everyone who lived with you last year (except your spouse) **AND** anyone you supported but did not live with you last year.

Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	Answer Yes or No (Y/N): U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued IPPIN	To be completed by certified volunteer (Yes, No, or N/A): Qualifying child or relative of any other person	This person provided more than 50% of their own support	This person had less than $5,050 of income	Taxpayer(s) provided more than 50% of support for this person	Taxpayer(s) paid more than half the cost of maintaining a home for this person

Catalog Number 52121E www.irs.gov Form **13614-C** (Rev. 11-2024)

IRS INTAKE – FORM 13614-C PG 2 (REQUIRED)

- Income info
- Customers have 1 checkbox instead of yes/no/unsure
- Preparers must Verify checked AND unchecked boxes

Left side for customers | **Right side for preparers**

Page 2

Income: Answer the following questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Received money from any of the following in 2024:	(To be completed by certified volunteer) Income to be included	Notes/Comments
☐ (B) Wages as a part-time or full-time employee How many jobs ______	☐ (B) W-2s # ______	
☐ (B/A) Tips	☐ (B/A) Tips (Basic when reported on W2)	
☐ (B/A) Retirement account, pension or annuity proceeds	☐ (B/A) 1099-R (Basic when taxable amount is reported) # ______ ☐ (A) Qualified Charitable Distribution From 1099-R $ ______	
☐ (B) Disability benefits (such as payments from insurance and worker's compensation)	☐ (B) Disability benefits on 1099-R or W-2 # ______	
☐ (B) Social Security or Railroad Retirement Benefits	☐ (B) SSA-1099, RRB-1099 # ______	
☐ (B) Unemployment benefits	☐ (B) 1099-G # ______	
☐ (B) Refund of state or local income tax	☐ (B) Refund $ ______ ☐ (B) Itemized last year ☐ Yes ☐ No	
☐ (B) Interest or dividends (bank account, bonds, etc.)	☐ (B) 1099-INT # ______ ☐ (B) 1099-DIV # ______	
☐ (A) Sale of stocks, bonds or real estate Did you report a loss on last year's return ☐ Yes ☐ No	☐ (A) 1099-B (include brokerage statement) # ______ ☐ Capital loss carryover ☐ Yes ☐ No	
☐ (B) Alimony	☐ (B) Alimony $ ______ Excluded from income ☐ Yes ☐ No	
☐ (A/M) Income from renting out your house or a room in your house If yes, did you use the dwelling unit as a personal residence and rent it for fewer than 15 days ☐ Yes ☐ No ☐ Income from renting personal property such as a vehicle	☐ (A/M) Rental income (Advanced when the dwelling is a personal residence and rented for fewer than 15 days) ☐ Rental expense $ ______	
☐ (B) Gambling winnings, including lottery	☐ (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) # ______	
☐ (A) Payments for contract or self-employment work Did you report a loss on last year's return ☐ Yes ☐ No	☐ (A) Schedule C ☐ 1099-MISC # ______ ☐ 1099-NEC # ______ ☐ 1099-K # ______ ☐ Other income reported elsewhere ☐ Schedule C expenses $ ______	
☐ Any other money received during the year? (example: cash payments, jury duty, awards, digital assets, royalties, union strike benefits)	☐ Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)	

Catalog Number 52121E www.irs.gov Form **13614-C** (Rev. 11-2024)

IRS INTAKE – FORM 13614-C PG 3

- **Collects info on expenses and life events**
- Required for all taxpayers
- Preparers verify checked and unchecked boxes
- AND note that they verified page

Page 3

Expenses and Tax Related Events: Answer the questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Paid any of the following expenses to itemize in 2024?	(To be completed by certified volunteer) Standard or Itemized Deductions	Notes/Comments
☐ (A) Mortgage Interest	☐ (A) 1098 # ____	
☐ (A) Taxes: state, local, real estate, sales, etc.		
☐ (A) Medical, dental, prescription expenses	☐ (B) Standard deduction ☐ (A) Itemized deduction	
☐ (A) Charitable contributions		
Paid any of these expenses in 2024?	**(To be completed by certified volunteer) Expenses to report**	**Notes/Comments**
☐ (B) Student loan interest	☐ (B) 1098-E	
☐ (B) Child and dependent care	☐ (B) Child and dependent care credit	
☐ (B/A) Contributions to a retirement account	☐ (B/A) IRA (Basic if a Roth IRA or 401K)	
☐ (B) School supplies by a teacher, teacher's aide or other educator	☐ (B) Educator expenses deduction $	
☐ (B) Alimony payments (do not include child support)	☐ (B) Alimony payments with spouse's SSN $ ____ Adjustment to income ☐ Yes ☐ No	
Did any of the following happen during 2024?	**(To be completed by certified volunteer) Information to report**	**Notes/Comments**
☐ (B) You or someone in your family took educational classes (technical school, college, job related, etc.)	☐ (B) Taxable scholarship income ☐ (B) 1098-T (itemized statement from school, invoice, etc.) ☐ (B) Education credit or tuition and fees deduction	
☐ (A) Sell a home	☐ (A) Sale of home (1099-S)	
☐ (A) Have a health savings account (HSA)	☐ HSA contributions ☐ HSA distributions	
☐ (A) Purchase health insurance through the Marketplace (Exchange)	☐ (A) 1095-A	
☐ (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.)	☐ (B) Energy efficient home improvement credit	
☐ (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender	☐ (A) 1099-C	
☐ (A) Have a loss related to a declared Federal disaster area	☐ (A) 1099-A ☐ Disaster relief impacts return	
☐ (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit)	☐ (B) EITC, CTC, AOTC or HOH disallowed in a previous year Year disallowed Reason	
☐ Receive any letter or bill from the IRS	☐ Eligible for Low Income Taxpayer Clinic referral	
☐ (B) Make estimated tax payments or apply last year's refund to 2024 taxes	☐ Estimated tax payments ____ ☐ Last year's refund applied to this year ____ ☐ Last year's return available	

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PREPARE + PROSPER

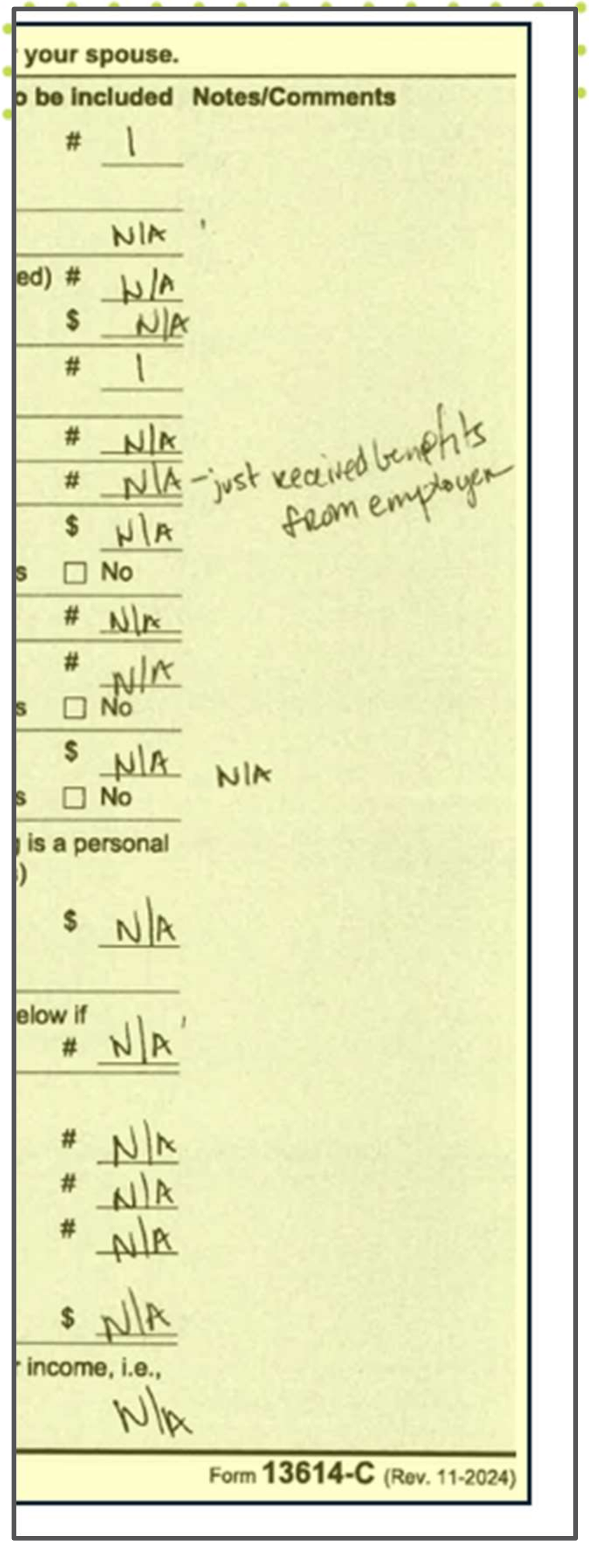
HOW TO MARK PAGES 2-3

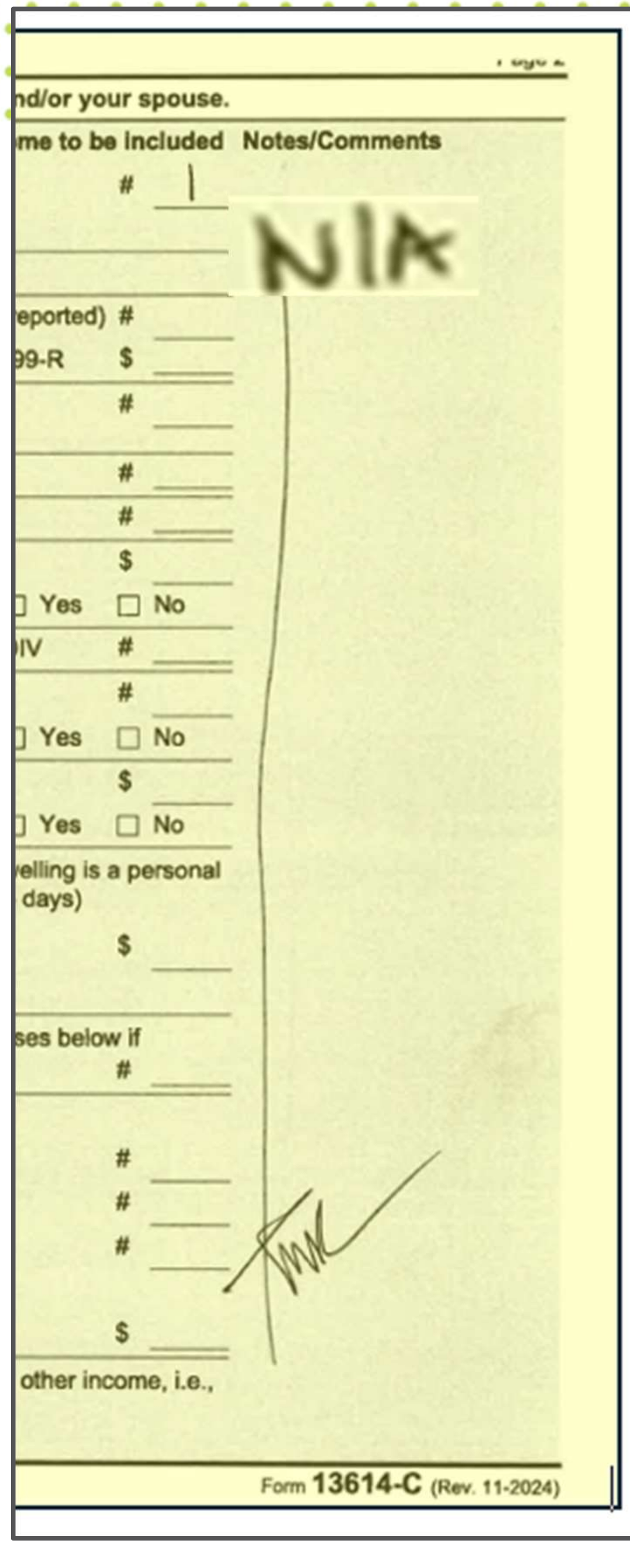
The point:

- Preparers verify all checked AND unchecked boxes
- Confirm that you verified all boxes

2 methods you can use:

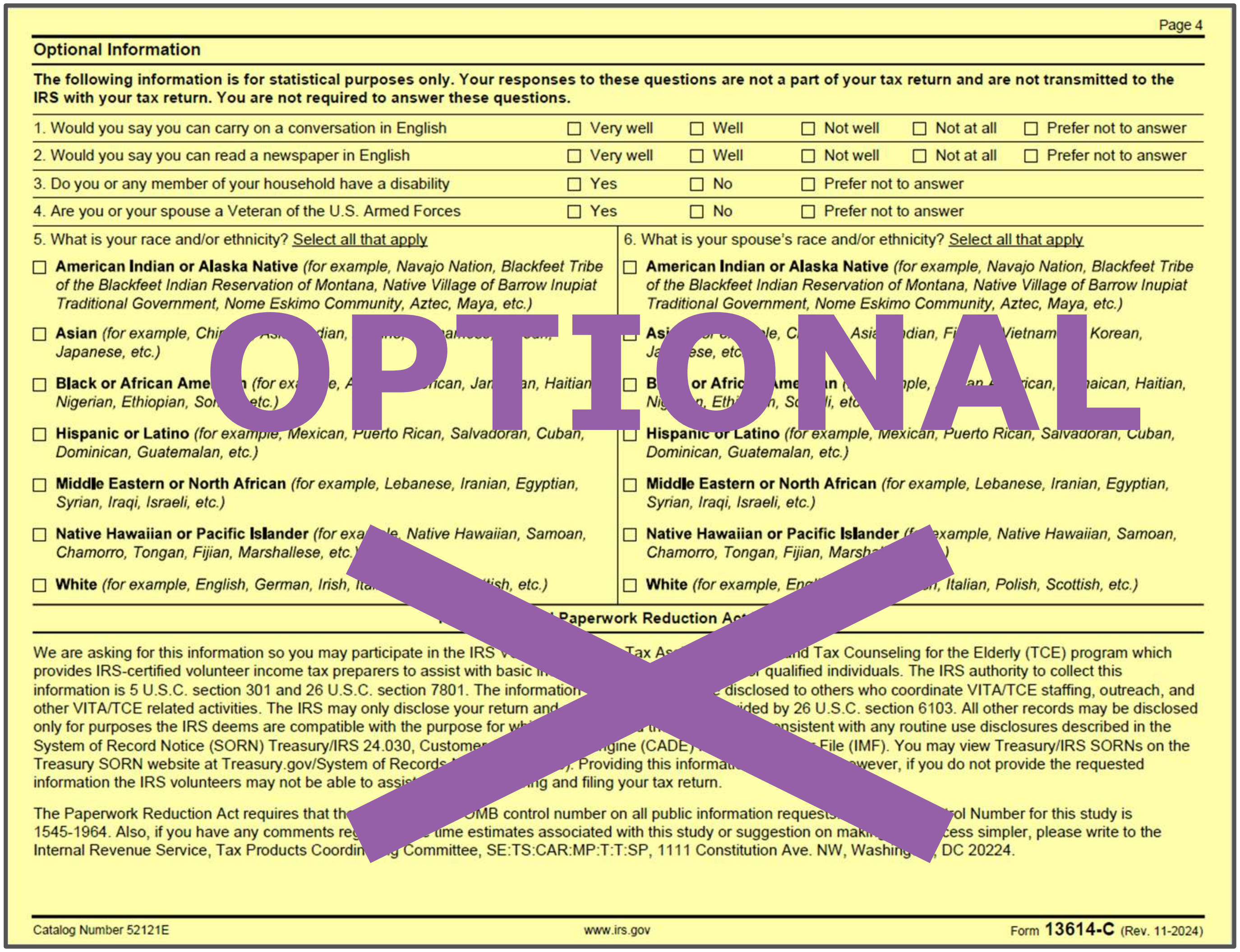
1. Write N/A or No by each question
2. OR cross out and initial





IRS INTAKE – FORM 13614-C PG 4

- Not required
- P+P collects demographic data separately



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Optional Information

The following information is for statistical purposes only. Your responses to these questions are not a part of your tax return and are not transmitted to the IRS with your tax return. You are not required to answer these questions.

1. Would you say you can carry on a conversation in English	☐ Very well	☐ Well	☐ Not well	☐ Not at all	☐ Prefer not to answer
2. Would you say you can read a newspaper in English	☐ Very well	☐ Well	☐ Not well	☐ Not at all	☐ Prefer not to answer
3. Do you or any member of your household have a disability	☐ Yes	☐ No	☐ Prefer not to answer		
4. Are you or your spouse a Veteran of the U.S. Armed Forces	☐ Yes	☐ No	☐ Prefer not to answer		

5. What is your race and/or ethnicity? Select all that apply

☐ **American Indian or Alaska Native** *(for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)*

☐ **Asian** *(for example, Chi[illegible] Japanese, etc.)*

☐ **Black or African Ame[illegible]** *(for ex[illegible] Jamaican, Haitian, Nigerian, Ethiopian, So[illegible] etc.)*

☐ **Hispanic or Latino** *(for example, Mexican, Puerto Rican, Salvadoran, Cuban, Dominican, Guatemalan, etc.)*

☐ **Middle Eastern or North African** *(for example, Lebanese, Iranian, Egyptian, Syrian, Iraqi, Israeli, etc.)*

☐ **Native Hawaiian or Pacific Islander** *(for exa[illegible] Native Hawaiian, Samoan, Chamorro, Tongan, Fijian, Marshallese, etc.)*

☐ **White** *(for example, English, German, Irish, [illegible] etc.)*

6. What is your spouse's race and/or ethnicity? Select all that apply

☐ **American Indian or Alaska Native** *(for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)*

☐ **Asi[illegible]** *[illegible] Korean, Ja[illegible] etc.)*

☐ **B[illegible] or Afric[illegible]** *[illegible] Jamaican, Haitian, Ni[illegible] etc.)*

☐ **Hispanic or Latino** *(for example, Mexican, Puerto Rican, Salvadoran, Cuban, Dominican, Guatemalan, etc.)*

☐ **Middle Eastern or North African** *(for example, Lebanese, Iranian, Egyptian, Syrian, Iraqi, Israeli, etc.)*

☐ **Native Hawaiian or Pacific Islander** *(f[illegible] example, Native Hawaiian, Samoan, Chamorro, Tongan, Fijian, Marsh[illegible])*

☐ **White** *(for example, En[illegible] Italian, Polish, Scottish, etc.)*

[illegible] Paperwork Reduction Ac[illegible]

We are asking for this information so you may participate in the IRS V[illegible] Tax As[illegible] and Tax Counseling for the Elderly (TCE) program which provides IRS-certified volunteer income tax preparers to assist with basic [illegible] qualified individuals. The IRS authority to collect this information is 5 U.S.C. section 301 and 26 U.S.C. section 7801. The information [illegible] disclosed to others who coordinate VITA/TCE staffing, outreach, and other VITA/TCE related activities. The IRS may only disclose your return and [illegible] ided by 26 U.S.C. section 6103. All other records may be disclosed only for purposes the IRS deems are compatible with the purpose for [illegible] nsistent with any routine use disclosures described in the System of Record Notice (SORN) Treasury/IRS 24.030, Customer [illegible] gine (CADE) [illegible] File (IMF). You may view Treasury/IRS SORNs on the Treasury SORN website at Treasury.gov/System of Records [illegible]. Providing this informa[illegible] wever, if you do not provide the requested information the IRS volunteers may not be able to assis[illegible] ng and filing your tax return.

The Paperwork Reduction Act requires that th[illegible] OMB control number on all public information request[illegible] ol Number for this study is 1545-1964. Also, if you have any comments re[illegible] time estimates associated with this study or suggestion on mak[illegible] cess simpler, please write to the Internal Revenue Service, Tax Products Coordin[illegible] g Committee, SE:TS:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washin[illegible] DC 20224.

Catalog Number 52121E www.irs.gov Form **13614-C** (Rev. 11-2024)

PREPARE + PROSPER

IRS INTAKE – FORM 13614-C PG 5

- If the customer needs extra space for dependents
- Place for the CSV and Preparer to make notes

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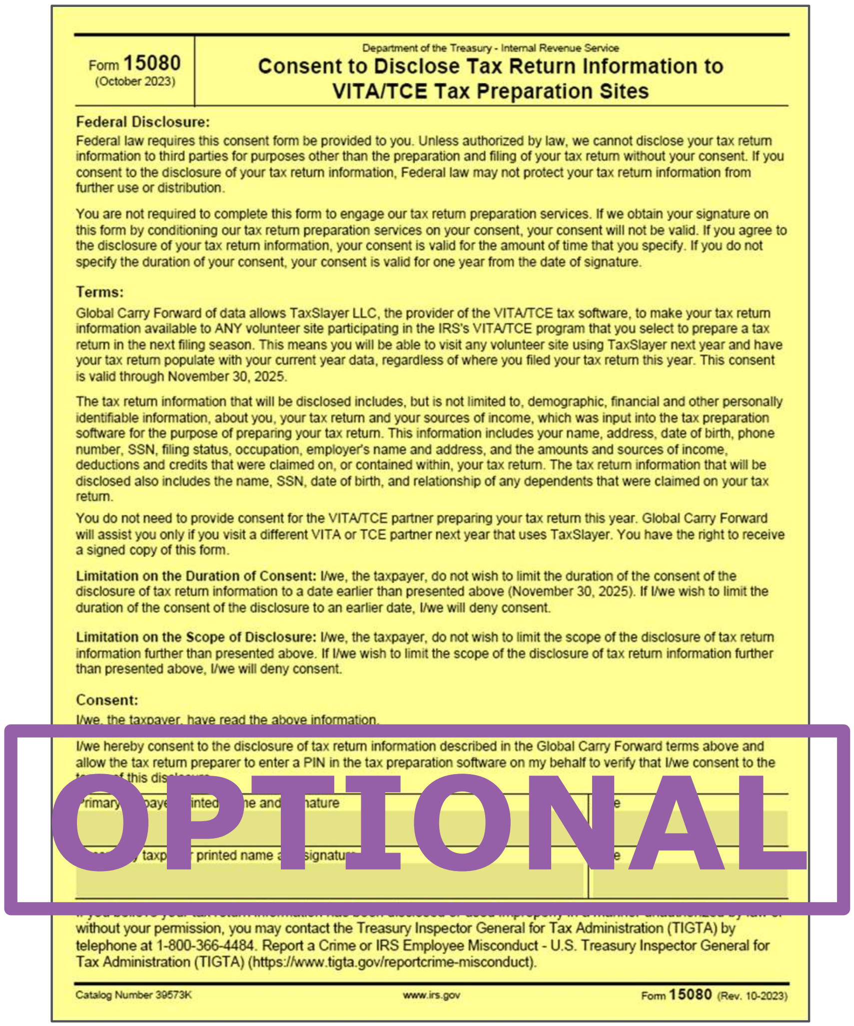
Additional Notes/Comments

Catalog Number 52121E www.irs.gov Form **13614-C** (Rev. 11-2024)

PREPARE + PROSPER

IRS INTAKE – FORM 13614-C PG 6



Form **15080** (October 2023)

Department of the Treasury - Internal Revenue Service

Consent to Disclose Tax Return Information to VITA/TCE Tax Preparation Sites

Federal Disclosure:

Federal law requires this consent form be provided to you. Unless authorized by law, we cannot disclose your tax return information to third parties for purposes other than the preparation and filing of your tax return without your consent. If you consent to the disclosure of your tax return information, Federal law may not protect your tax return information from further use or distribution.

You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. If you agree to the disclosure of your tax return information, your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature.

Terms:

Global Carry Forward of data allows TaxSlayer LLC, the provider of the VITA/TCE tax software, to make your tax return information available to ANY volunteer site participating in the IRS's VITA/TCE program that you select to prepare a tax return in the next filing season. This means you will be able to visit any volunteer site using TaxSlayer next year and have your tax return populate with your current year data, regardless of where you filed your tax return this year. This consent is valid through November 30, 2025.

The tax return information that will be disclosed includes, but is not limited to, demographic, financial and other personally identifiable information, about you, your tax return and your sources of income, which was input into the tax preparation software for the purpose of preparing your tax return. This information includes your name, address, date of birth, phone number, SSN, filing status, occupation, employer's name and address, and the amounts and sources of income, deductions and credits that were claimed on, or contained within, your tax return. The tax return information that will be disclosed also includes the name, SSN, date of birth, and relationship of any dependents that were claimed on your tax return.

You do not need to provide consent for the VITA/TCE partner preparing your tax return this year. Global Carry Forward will assist you only if you visit a different VITA or TCE partner next year that uses TaxSlayer. You have the right to receive a signed copy of this form.

Limitation on the Duration of Consent: I/we, the taxpayer, do not wish to limit the duration of the consent of the disclosure of tax return information to a date earlier than presented above (November 30, 2025). If I/we wish to limit the duration of the consent of the disclosure to an earlier date, I/we will deny consent.

Limitation on the Scope of Disclosure: I/we, the taxpayer, do not wish to limit the scope of the disclosure of tax return information further than presented above. If I/we wish to limit the scope of the disclosure of tax return information further than presented above, I/we will deny consent.

Consent:

I/we, the taxpayer, have read the above information.

I/we hereby consent to the disclosure of tax return information described in the Global Carry Forward terms above and allow the tax return preparer to enter a PIN in the tax preparation software on my behalf to verify that I/we consent to the

without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484. Report a Crime or IRS Employee Misconduct - U.S. Treasury Inspector General for Tax Administration (TIGTA) (https://www.tigta.gov/reportcrime-misconduct).

Catalog Number 39573K www.irs.gov Form **15080** (Rev. 10-2023)

- Optional consent for taxpayers to share data
- Global Carryforward consent allows taxpayer data to roll forward at any VITA site
- Taxpayers do not need to fill this out to decline
- No signature is considered declining

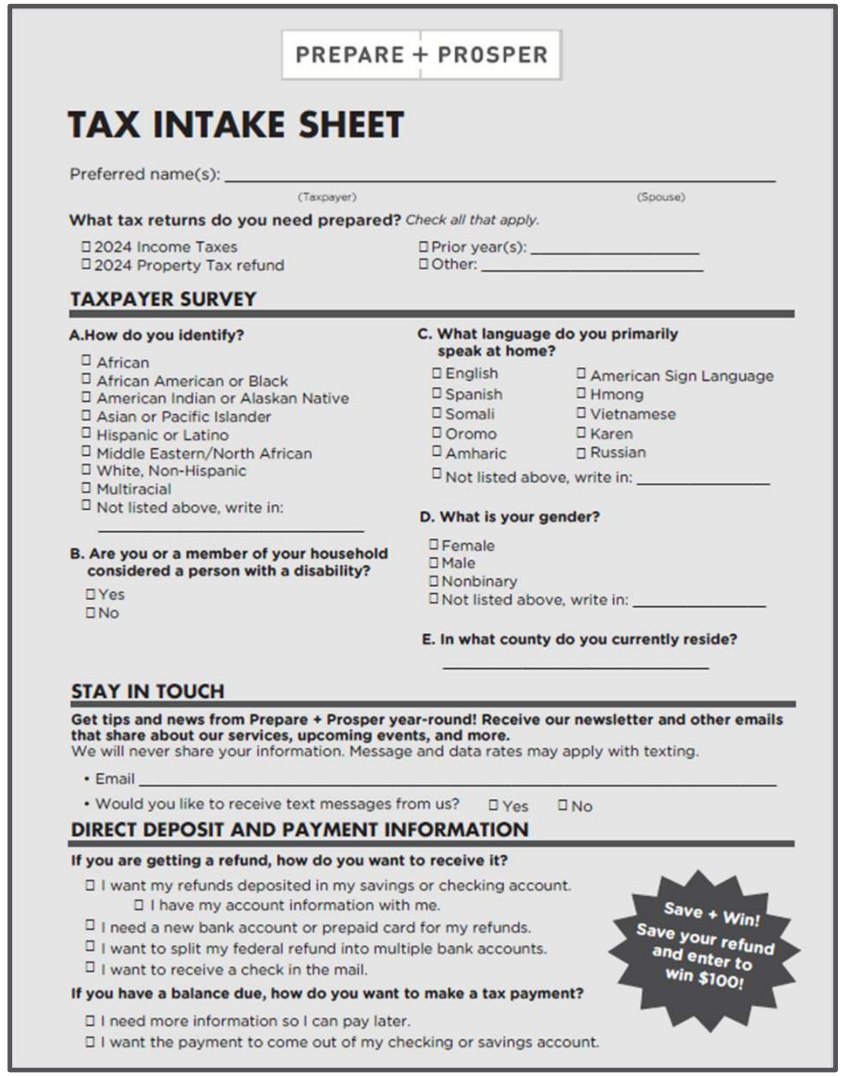
PREPARE + PROSPER

POLL BREAK

P+P Manual pg. 186

P+P TAX INTAKE SHEET PG 1

- Preferred name
- Check tax year (prior-year returns)
- Demographic survey
- Invitation to join P+P text and email lists
- Direct deposit and payment preferences



PREPARE + PROSPER

TAX INTAKE SHEET

Preferred name(s): ______________________ (Taxpayer) ______________________ (Spouse)

What tax returns do you need prepared? *Check all that apply.*

- ☐ 2024 Income Taxes
- ☐ 2024 Property Tax refund
- ☐ Prior year(s): ____________
- ☐ Other: ____________

TAXPAYER SURVEY

A. How do you identify?

- ☐ African
- ☐ African American or Black
- ☐ American Indian or Alaskan Native
- ☐ Asian or Pacific Islander
- ☐ Hispanic or Latino
- ☐ Middle Eastern/North African
- ☐ White, Non-Hispanic
- ☐ Multiracial
- ☐ Not listed above, write in: ____________

B. Are you or a member of your household considered a person with a disability?

- ☐ Yes
- ☐ No

C. What language do you primarily speak at home?

- ☐ English
- ☐ Spanish
- ☐ Somali
- ☐ Oromo
- ☐ Amharic
- ☐ American Sign Language
- ☐ Hmong
- ☐ Vietnamese
- ☐ Karen
- ☐ Russian
- ☐ Not listed above, write in: ____________

D. What is your gender?

- ☐ Female
- ☐ Male
- ☐ Nonbinary
- ☐ Not listed above, write in: ____________

E. In what county do you currently reside?

____

STAY IN TOUCH

Get tips and news from Prepare + Prosper year-round! Receive our newsletter and other emails that share about our services, upcoming events, and more.
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 refunds deposited in my savings or checking account.
  - ☐ I have my account information with me.
- ☐ I need a new bank account or prepaid card for my refunds.
- ☐ I want to split my federal refund into multiple bank accounts.
- ☐ I want to receive a check in the mail.

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

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 payment to come out of my checking or savings account.

PREPARE + PROSPER

P+P TAX INTAKE SHEET PG 2

- Consents to use information
- Minnesota tax situations

PERMISSION TO USE YOUR INFORMATION

Review the Prepare + Prosper (P+P) Permission to Use Your Information handout and the consents below.

If you choose "no" for any of these consents, P+P cannot e-file your tax return, and you will receive paper copies to sign and mail.

- P+P may keep an electronic copy of my tax return for up to 6 years. ☐ Yes ☐ No
- P+P may use anonymous data containing tax return dollar amounts for marketing, fundraising, or other non-fundraising activity. This allows us to count you in our statistics when we apply for funding or share data with our partners. We do not use personally identifiable information. ☐ Yes ☐ No
- P+P may disclose my tax return information to TaxSlayer (our tax preparation software) to e-file my tax return, and TaxSlayer may disclose my tax return information to P+P for follow-up. ☐ Yes ☐ No

Taxpayer signature ______________________ Date __________

Spouse signature ______________________ Date __________

MINNESOTA TAX INFORMATION

1. Were you a resident of Minnesota the entire year? ☐ Yes ☐ No

2. Did you make Minnesota estimated income tax payments in 2023? ☐ Yes ☐ No

If yes, how much did you pay? $__________

3. Did any of the following situations apply to you or your spouse in 2023? Check boxes below.

☐ **None of the following situations apply.**

☐ Made student loan payments
☐ Had a child born in 2023
☐ Experienced a stillbirth
☐ Donated an organ
☐ Paid for long-term care insurance
☐ Received a public pension
☐ Received an AmeriCorps education award
☐ Completed a masters degree (teachers only)
☐ Received military service pension/retirement pay
☐ Contributed to a 529 College Savings Plan
☐ Received a sexual harassment/abuse settlement
☐ Earned income while living on an a reservation

4. Did you pay for K-12 school expenses or supplies for your child in 2023? ☐ Yes ☐ No

If yes, did the child attend public, private, or home school? __________

What grades was the child attending in 2023? __________

Volunteer Notes

____

____

PREPARE + PROSPER

P+P TAX INTAKE SHEET PG 3

- Minnesota info for Renters
- Property tax refund details
- And info about the new Advance Child Tax Credit Payments

RENTERS ONLY

Starting this year and going forward, the renter's credit is now part of your state tax return (Form M1). Here's what that means for you:

- You'll need all of your Certificate of Rent Paid (CRP) forms to file a complete return.
- The renter's credit amount will be combined with your state tax refund.
- The refund will arrive shortly after filing, instead of being sent separately in the summer.

Do you have all of your Certificate(s) of Rent Paid (CRP)?

☐ Yes ☐ No ☐ Not yet ☐ Not applicable

HOMEOWNERS/MOBILE HOME OWNERS ONLY

1. Did you or your spouse receive any nontaxable income not listed elsewhere such as MSA, SSI, MFIP, GA, emergency assistance (not energy assistance), workers' compensation, scholarships or grants, foster care benefits or another form of assistance? Do not include child support, SNAP/food stamps or support.

☐ Yes, indicate type and amount below ☐ No, I did not receive any additional income

Type of Income: ______________ Yearly or Monthly Amount: ________

Type of Income: ______________ Yearly or Monthly Amount: ________

2. Did you rent out part of your home or use it for business?

☐ Yes ☐ No ☐ Not applicable

3. Do you have your 2025 Property Tax Statement?

☐ Yes ☐ No ☐ Not yet

4. Did you live with someone who is not listed on your tax return?

☐ Yes ☐ No ☐ Not applicable

PARENTS/GUARDIANS/ANYONE CLAIMING DEPENDENTS UNDER 17 ONLY

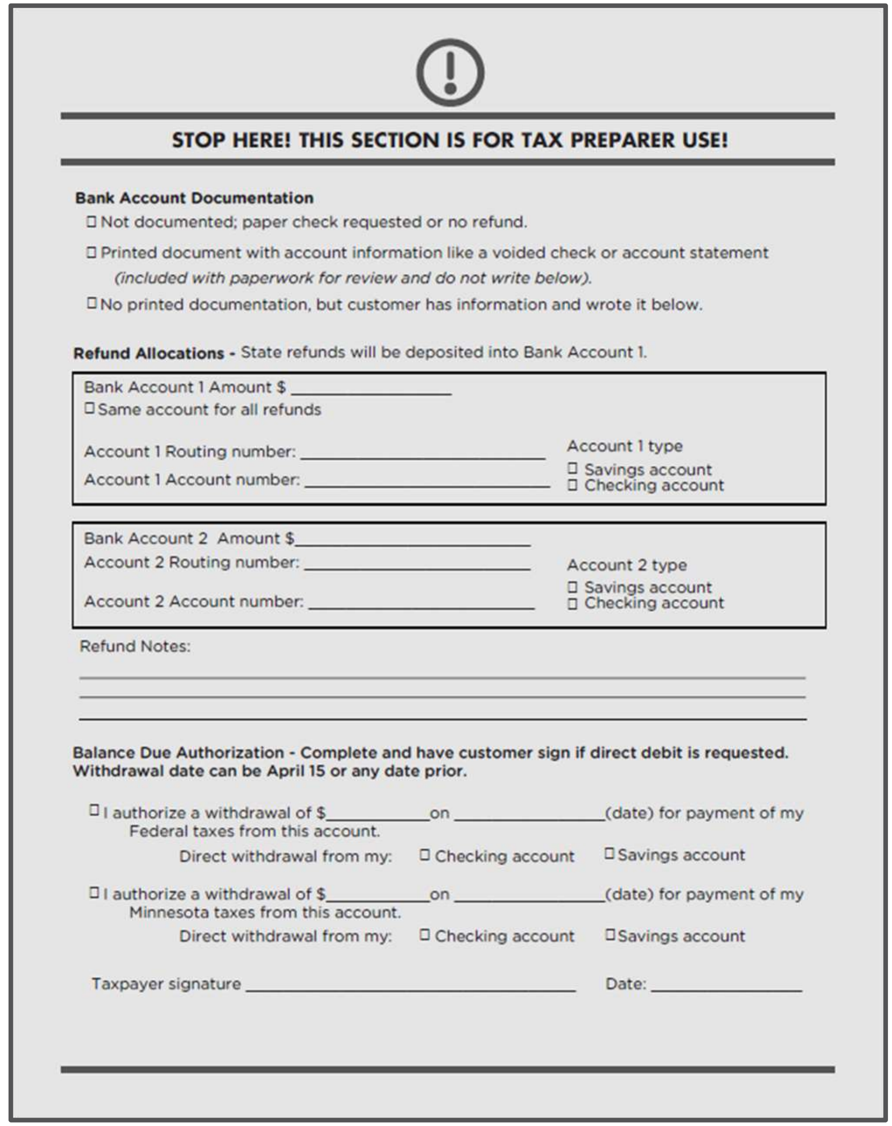
If you qualify, the state of Minnesota is now offering the option of receiving Advanced Child Tax Credit payments. This would allow you to receive some of your future refund money in advance. This would be three payments: in July, September, and November. You will receive the same total refund but the refund you receive when filing next year would be reduced by any advanced payments received.

☐ I would like to learn more about Advanced Child Tax Credit payments
☐ I prefer to get all of my refund at once when filing my 2025 taxes

PREPARE + PROSPER

P+P TAX INTAKE SHEET PG 4

- Volunteer use only
- Direct deposit allocations
- Documentation of routing and account number
- Direct debit information



STOP HERE! THIS SECTION IS FOR TAX PREPARER USE!

Bank Account Documentation

☐ Not documented; paper check requested or no refund.

☐ Printed document with account information like a voided check or account statement *(included with paperwork for review and do not write below).*

☐ No printed documentation, but customer has information and wrote it below.

Refund Allocations - State refunds will be deposited into Bank Account 1.

Bank Account 1 Amount $ ____________

☐ Same account for all refunds

Account 1 Routing number: ____________

Account 1 Account number: ____________

Account 1 type

☐ Savings account

☐ Checking account

Bank Account 2 Amount $____________

Account 2 Routing number: ____________

Account 2 Account number: ____________

Account 2 type

☐ Savings account

☐ Checking account

Refund Notes:

Balance Due Authorization - Complete and have customer sign if direct debit is requested. Withdrawal date can be April 15 or any date prior.

☐ I authorize a withdrawal of $________ on ____________(date) for payment of my Federal taxes from this account.

Direct withdrawal from my: ☐ Checking account ☐ Savings account

☐ I authorize a withdrawal of $________ on ____________(date) for payment of my Minnesota taxes from this account.

Direct withdrawal from my: ☐ Checking account ☐ Savings account

Taxpayer signature ____________________ Date: ____________

POLL BREAK

P+P Manual pg. 17-18 and Pub 4012 pg. 6-21 (vi-xxi)

SCOPE OF SERVICE AND CERTIFICATION LEVELS

- Limited types of returns
  - Scope is set by the IRS
  - Detailed scope charts in P+P manual and Pub 4012
- Income limits for P+P
  - $40,000 or less for an individual filer
  - $70,000 or less for a family or self-employed taxpayer
- Certain tax topics require advanced certification
  - IRS intake sheet shows level next to each question
  - Transfer the preparation to another volunteer if needed

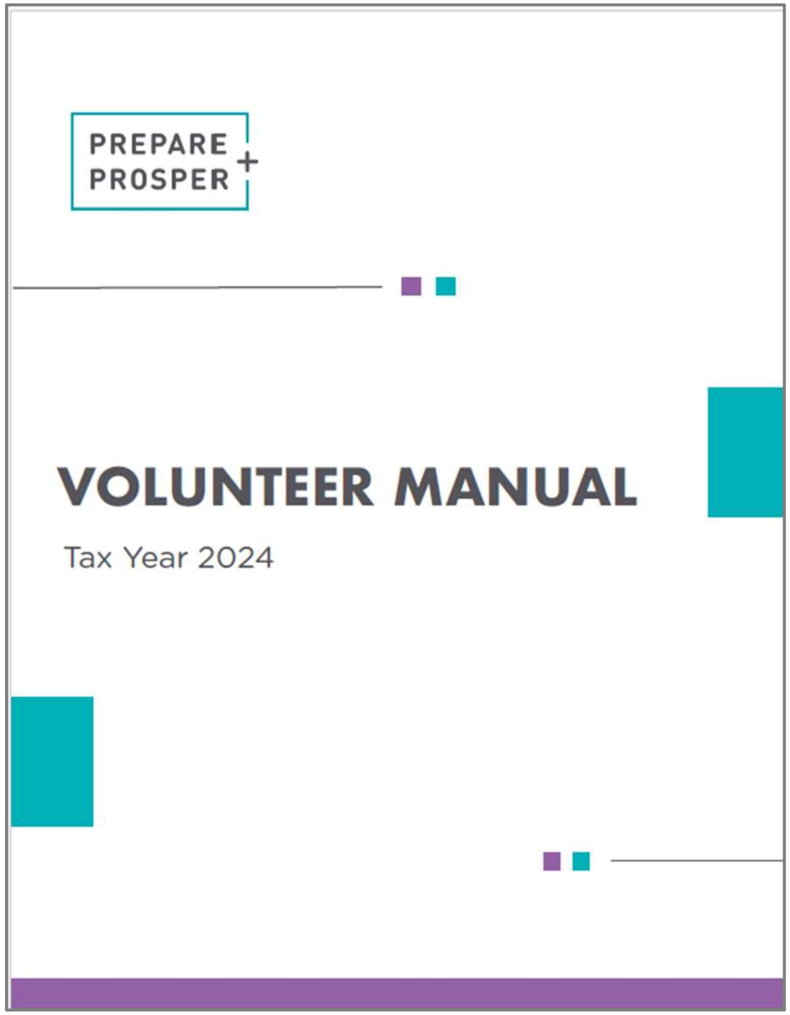
PREPARE + PROSPER

10 MINUTE BREAK

PREPARE + PROSPER

P+P Manual pg. #’s here!

FOLLOW ALONG IN YOUR P+P VOLUNTEER TAX MANUAL


PREPARE + PROSPER

VOLUNTEER MANUAL

Tax Year 2024

PREPARE + PROSPER

P+P Manual pg. 49-56

DEPENDENCY

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

P+P Manual pg. 51

CLAIMING DEPENDENTS

- A dependent will be:
  a **Qualifying Child** or a **Qualifying Relative**
- Use the IRS intake sheet to determine people a taxpayer may be able to claim
- Generally, the taxpayer will be financially supporting the person claimed

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

If additional space is needed check here ☐ and list on page 3

									To be completed by a Certified Volunteer Preparer				
Name (first, last) Do not enter your name or spouse's name below (a)	Date of Birth (mm/dd/yy) (b)	Relationship to you (for example: son, daughter, parent, none, etc) (c)	Number of months lived in your home last year (d)	US Citizen (yes/no) (e)	Resident of US, Canada, or Mexico last year (yes/no) (f)	Single or Married as of 12/31/22 (S/M) (g)	Full-time Student last year (yes/no) (h)	Totally and Permanently Disabled (yes/no) (i)	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 $4,400 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)

Catalog Number 52121E www.irs.gov Form 13614-C (Rev. 10-2022)

WHAT IS AN EXEMPTION?

- Many tax laws are built on personal and dependency "exemptions"
- Exemptions changed in tax year 2018
  - Pre-2018: exemptions reduced taxable income for each person on the return
  - Now: exemptions remain part of federal tax law but are set at $0
- Minnesota dependent exemption tax benefit
  - Reduce Minnesota taxable income by $5,050
  - Reduce income for calculating Property Tax Refund

P+P Manual pg. 50

YOUNG ADULT TAXPAYER

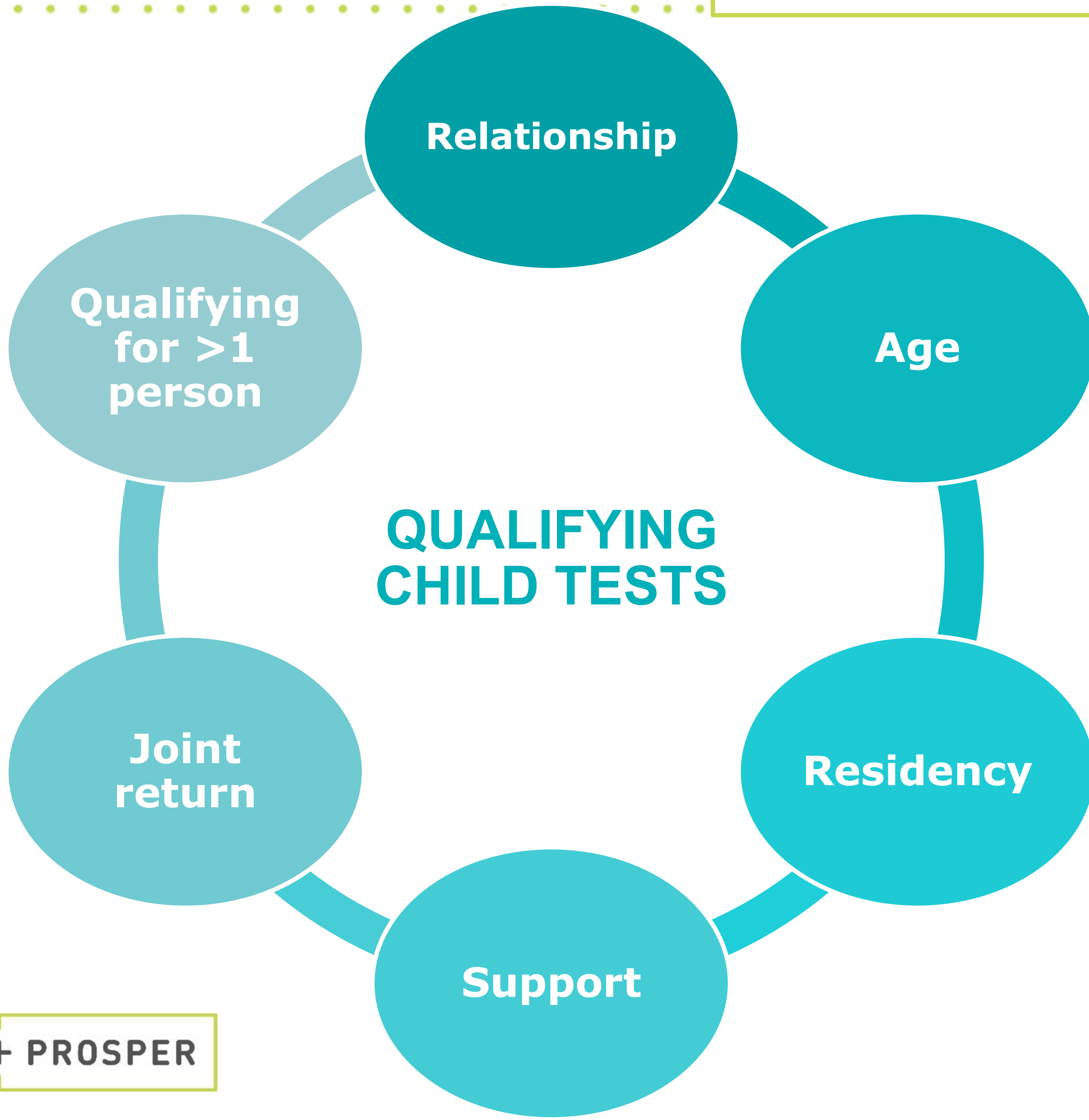
To be completed by certified volunteer: Can anyone else claim the taxpayer or spouse on their tax return

☐ Yes ☐ No

- To determine if a Young Adult is a dependent
  - Ask more questions
  - Discuss the rules for being a dependent as part of the interview
- Parents and guardians may be unsure if a child can still be claimed as a dependent
  - Take time to determine how much support the young adult provided for themself

CLAIMING A QUALIFYING CHILD

- Taxpayer (spouse) on the return cannot be claimed on another tax return
- Person being claimed must
  - Be a U.S. citizen/resident alien/national or a resident of Canada or Mexico
  - Meet the six tests for Qualifying Child


Relationship
Age
QUALIFYING CHILD TESTS
Residency
Support
Joint return
Qualifying for >1 person

TIE-BREAKER RULES

- Child is a Qualifying Child for more than one person *and taxpayers disagree* about who will claim the child
- IRS will use tie-breaker rules to decide who is entitled to claim the child

If…	**Then the child is treated as the qualifying child of the…**
Only 1 person is the child's parent…	Parent
Both people are the child's parent…	Custodial parent
Both people are the child's parent and the child lived with each parent the same amount of time during the year…	Parent with higher AGI
None are the child's parent…	Person with the highest AGI

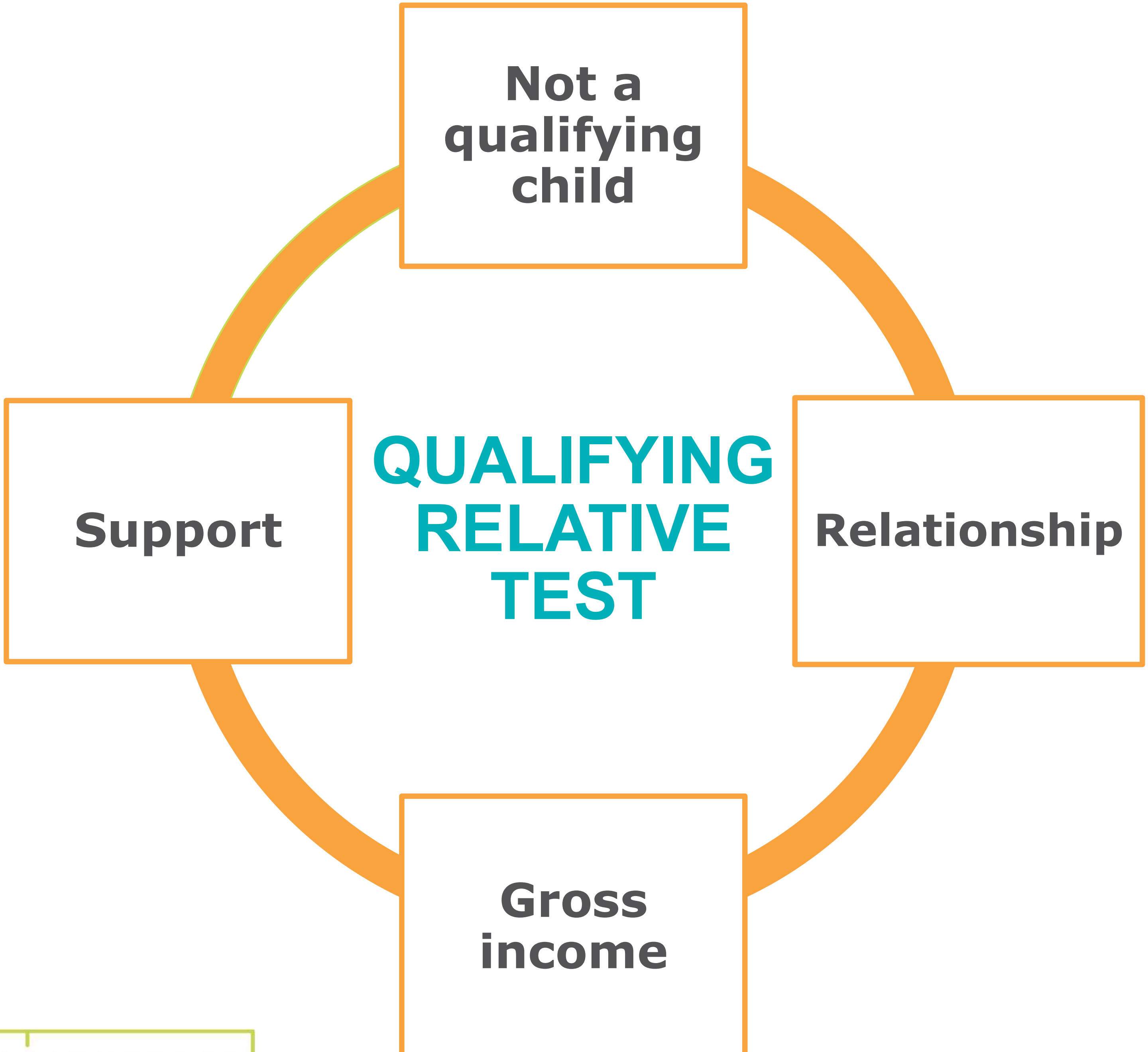
DIVORCED OR SEPARATED PARENTS

- **Custodial parent:** The parent with whom a child has spent the most nights
- **Noncustodial parent:** The parent with whom a child has spent fewer nights
- Custodial parents generally receive the tax benefits for a Qualifying Child
- Custodial parents may authorize a noncustodial parent to claim some tax benefits

CLAIMING A QUALIFYING RELATIVE

- Taxpayer/spouse on the return cannot be claimed on another tax return
- Taxpayer cannot claim a married person who files a joint return
  - Exception: the married person files only to claim a refund and has no tax liability
- Person being claimed must be U.S. citizen or resident, or a resident of Canada or Mexico
- Person must meet the four tests to be a Qualifying Relative

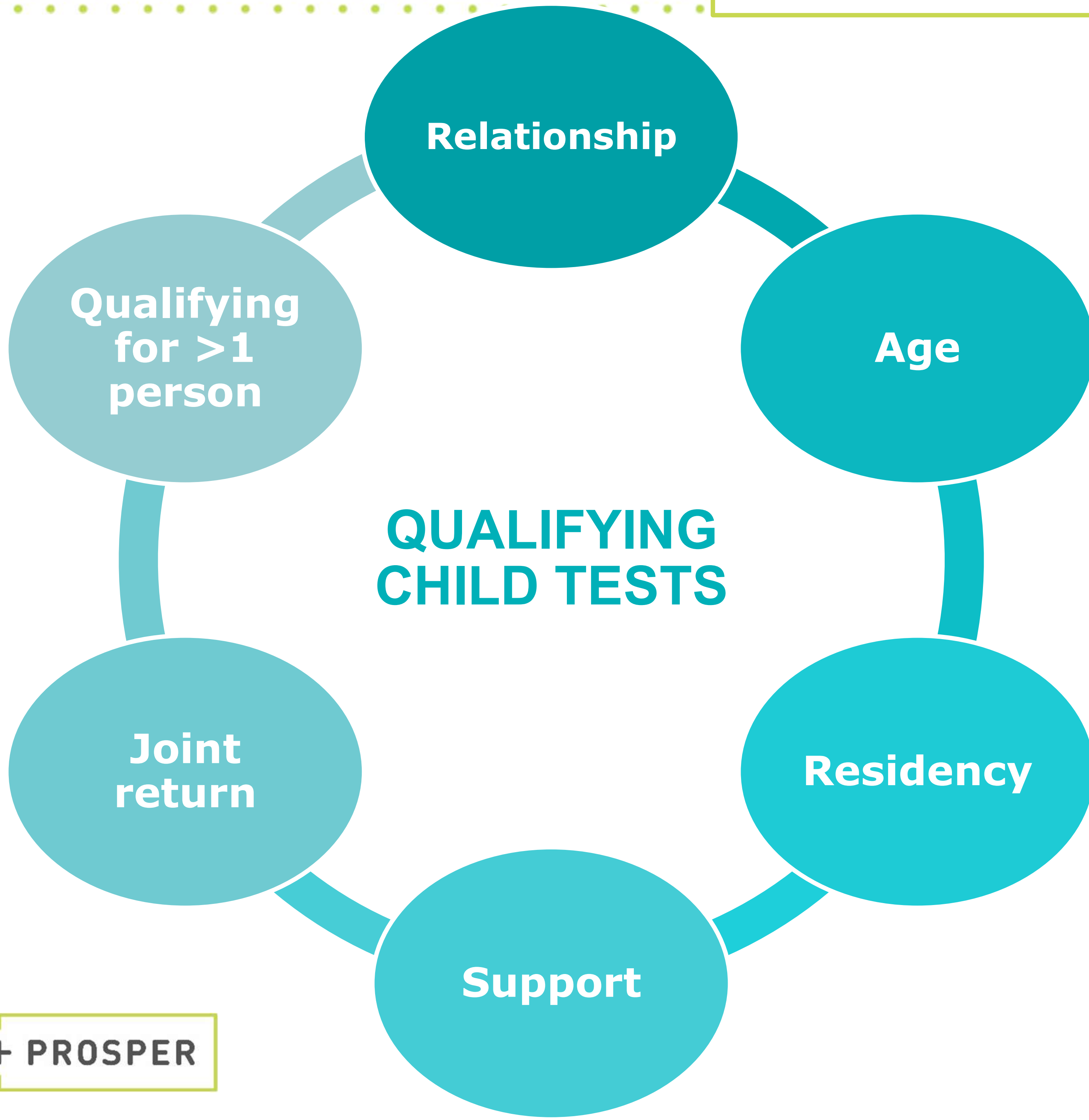
P+P Manual pg. 54



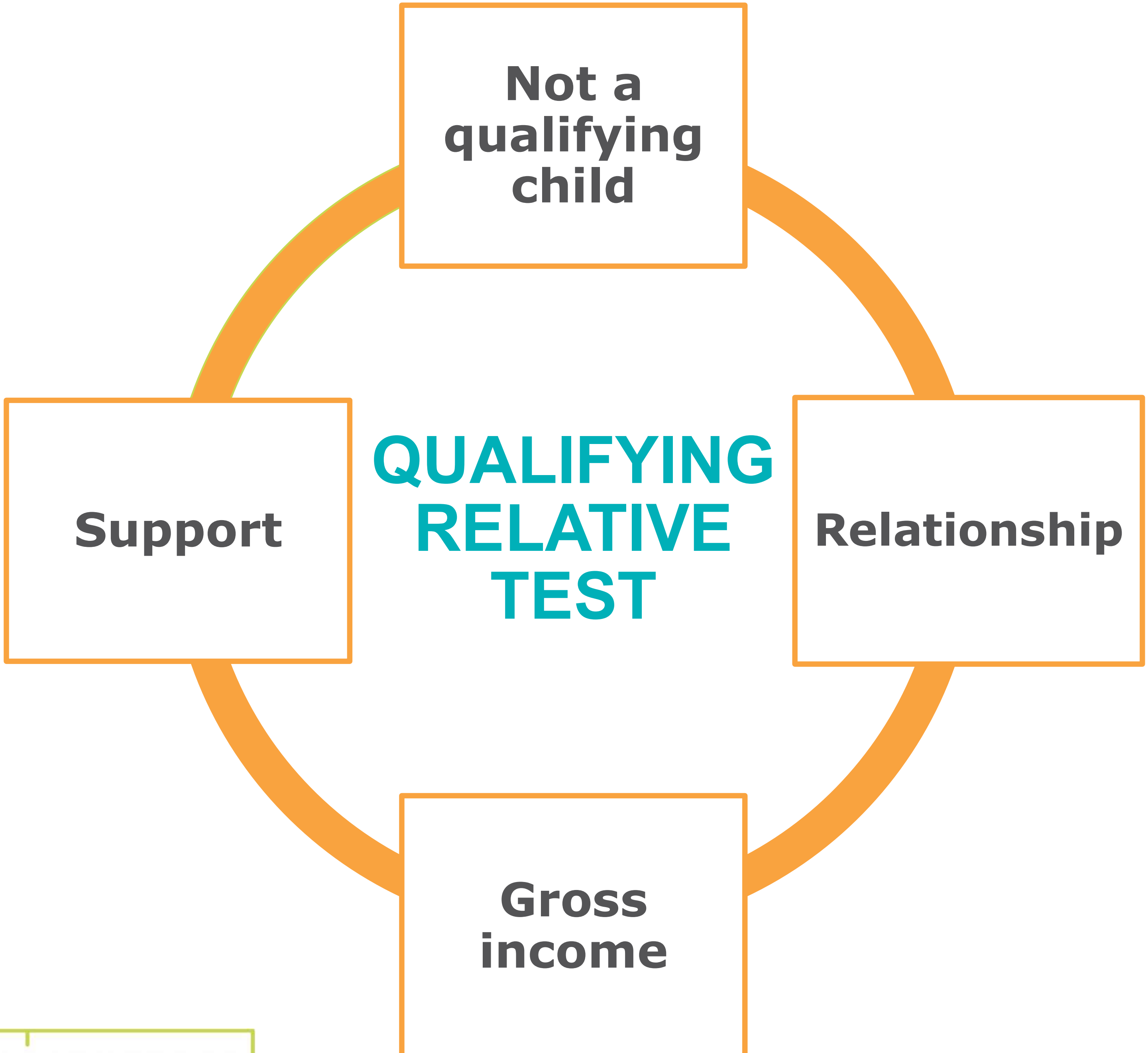
ACTIVITY: DEPENDENCY QUIZ

OPEN YOUR P+P MANUAL TO PAGE 56

P+P Manual pg. 51



PREPARE + PROSPER


Not a qualifying child
QUALIFYING RELATIVE TEST
Support
Relationship
Gross income

DEPENDENCY QUIZ ANSWERS

1. No
   – Qualifying relative rules; income is too high
2. Yes
   – Meets qualifying relative rules
3. Yes
   – Meets qualifying relative rules
4. Yes
   – Meets qualifying relative rules
5. No
   – Qualifying relative rules; income is too high
6. Hope
   – Qualifying child rules; residency test
7. Mike
   – Qualifying child tie breaker rules; tie goes to the parent
8. Yes
   – Qualifying as a dependent requires filing as a dependent

FILING STATUS

FILING STATUS OPTIONS

1. **Single (S)**
2. **Married filing jointly (MFJ)**
3. **Married filing separately (MFS)**
4. **Head of Household (HOH)**
5. **Qualifying surviving spouse (QSS)**
   - spouse passed away in 2022 or 2023
   - and taxpayer did not remarry

P+P Manual pg. 46

MARITAL STATUS

- Marital status is not the only factor in determining filing status
- Other considerations:
  - Dependents?
  - Supporting others?
  - Recently lost a spouse?

As of December 31, 2024, what was your marital status

☐ **Never Married**	☐ **Married**	If married, were you married for all of 2024	☐ Yes	☐ No
		Did you live with your spouse during any part of the last six months of 2024	☐ Yes	☐ No
☐ **Divorced**	☐ **Legally Separated but not Divorced**		☐ **Widowed**	
Date of final decree ______	Date of separate maintenance decree ______		Year of spouse's death ______	

Marital status on the IRS intake sheet is not always the same as filing status.

MARRIAGE

- To file a joint tax return, taxpayers need to be legally married on Dec. 31, 2024
- Married taxpayers must file using a married filing status (file jointly or separately)
- Cultural marriage or common law marriage without a license is not recognized in Minnesota
  - *Exception:* the couple was legally married in a state or country recognizing cultural or common law marriages prior to moving to Minnesota

MARRIED FILING SEPARATELY

- Married taxpayers may choose to file separately
- This is the least advantageous filing status
  - Tax rate is generally higher than MFJ
  - Not eligible for many credits
- Always check with your site manager if customers want to do married filing separately
- If the spouse's Social Security number is not available, the return must be paper filed

P+P Manual pg. 41-42

INJURED SPOUSE ALLOCATION

- Joint filer option when one spouse owes past-due debt
- Form 8379 allows the "injured spouse" to receive their portion of the federal refund
  - The "injured spouse" is the spouse that does not owe the past-due debt

HEAD OF HOUSEHOLD (HOH)

Needs all three qualifications

1. Marital status

Unmarried (Single)

Or "Considered unmarried"

2. Main household supporter

Pays more than 1/2 the cost of household

3. With a qualifying person

Who lived with them more than ½ year.

BUT rules differ based on marital status

IF TAXPAYER IS *UNMARRIED*

AND PAYS > ½ COST OF HOUSEHOLD:

3 POSSIBLE QUALIFYING PERSONS FOR HOH

1. Qualifying Child

- Who lived with them > ½ year

2. Parent who is a Qualifying Relative

- Does NOT have to live with taxpayer
- Taxpayer paid > ½ cost of household

3. Or Qualifying relative

- Lived with them > ½ year
- Closely related (See p. 47 for list)
- Cannot be a roommate

EVERYTHING BELOW MUST BE TRUE FOR TAXPAYER TO BE *CONSIDERED UNMARRIED* AND QUALIFY FOR HOH

Lived apart from spouse for the last 1/2 of year

→ (Temporary absences don't count)

→ Will file a separate return from spouse

→ Paid > 1/2 cost of household

→ Taxpayer's home is main home of their child, stepchild, or foster child for > ½ the year

→ (not grand-child)

→ Can claim the child as dependent

→ HOH!

PREPARE + PROSPER

FILING STATUS CHANGES

- Filing status is the first data entry in TaxSlayer
- Important to determine filing status BEFORE starting the return
- 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

ACTIVITY:
FILING STATUS QUIZ

OPEN YOUR P+P MANUAL TO PAGE 48

3 POSSIBLE QUALIFYING PERSONS FOR HOH

IF YOU ARE UNMARRIED

AND YOU PAY > ½ COST OF HOUSEHOLD

1. Qualifying Child
- Who lived with them > ½ year

2. Parent who is a Qualifying Relative
- Does NOT have to live with taxpayer
- Taxpayer paid > ½ cost of household

3. Or Qualifying relative
- Lived with them > ½ year
- Closely related (See p. 47 for list)
- Cannot be a roommate

PREPARE + PROSPER

EVERYTHING BELOW MUST BE TRUE FOR TAXPAYER TO BE CONSIDERED UNMARRIED AND QUALIFY FOR HOH

Lived apart from spouse for the last 1/2 of year

(Temporary absences don't count)

Will file a separate return from spouse

Paid > 1/2 cost of household

Taxpayer's home is main home of their child, stepchild, or foster child for > ½ the year

(not grand-child)

Can claim the child as dependent

HOH!

PREPARE + PROSPER

FILING STATUS QUIZ ANSWERS

1. Head of Household
   - Parents are qualifying people when living apart
2. Yes, Married Filing Separately
   - Scott is "considered unmarried" with a qualifying child and Kathy is not with no child
3. No
   - Robert is not a qualifying person for HH; not a Qualifying Relative
4. No
   - Trinity is not a qualify person for HH; not related to Chris
5. No
   - David is not a qualifying person for HH; not related to Mae
6. Yes
   - Amara is a qualifying person for HH; closely related to Abdullah
7. Married Filing Jointly
   - Joint filing permitted in the year of a spouse's death

VOLUNTEER STANDARDS OF CONDUCT

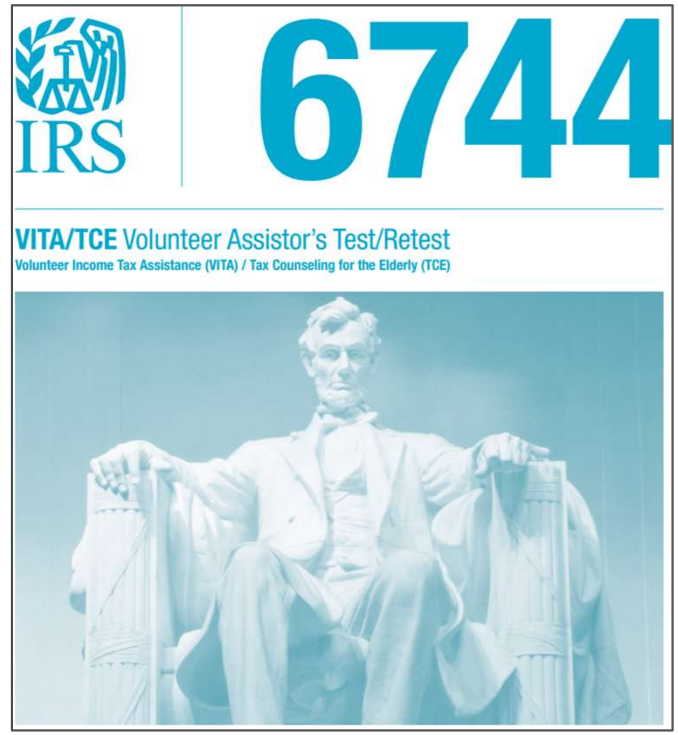
VOLUNTEER STANDARDS OF CONDUCT (VSC)

- 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

P+P Manual pg. 9-11

IRS VSC CERTIFICATION TEST

- All volunteers must take the Volunteer Standards of Conduct test
- Standards of Conduct resources
  - Self-paced training on P+P training site
  - Overview in P+P manual
- Open book test so use your resources
- This test must be completed before you take your tax certification test



WRAP UP

PREPARE + PROSPER

NEXT STEPS AFTER BASIC B

- Start answering questions for your certification tests using the Form 6744 booklet
  - Volunteer Standards of Conduct
  - Intake, Interview & Quality Review
- Attend Basic C: Income & Adjustments

PREPARE + PROSPER

THANK YOU!

PREPARE + PROSPER

CUSTOMER FLOW

Customer arrives for appointment

CSV completes a brief screening

Preparer does tax interview and prep

CSV checks in about financial services

Customer returns to waiting area during review

CSV provides the final return and gets signatures

PREPARE + PROSPER