Get Ready for Tax Season

Expected start date for SEVCA clients is January 25, 2021

- The Volunteer Income Tax Assistance (VITA) program offers free tax help to people who generally make $57,000 or less
- and Persons with disabilities; and Limited English-speaking taxpayers
- FSA Site for income over $57,000 on case by case basis

Upper Valley Clients – Enclosed are all the details relative to our tax return process. If any questions, you may call 1-800-464-9951 or 802-722-4575 for more details or to find out if you are a qualified tax client for the program. The Virtual Drop-Box Location will be located at the Windsor Resource Center, 1 Railroad Avenue, Windsor, VT 05089. There will be no Site Drop box at St. Paul's Church in White River Junction, those clients are referred to the Windsor Drop-Box.

Southeastern Vermont Clients – Enclosed are all the details relative to our tax return process. If any questions, you may call 1-800-464-9951 or 802-722-4575 for more details or to find out if you are a qualified tax client for the program. The Virtual Drop-Box Location will be located at the SEVCA Main office, 91 Buck Drive, Westminster, Vermont 05158.

- Each Site will contain a locked drop-box provided by SEVCA.
- Client(s) must fill in ***Form 13614-C (October 2020) Department of the Treasury - Internal Revenue Service Intake/Interview & Quality Review Sheet*** **(included with this letter)** in its entirety along with the signature(s) needed on the form to have your tax appointment efficiently scheduled by the drop-off date sign in sheet.
- All Tax Clients (single or joint filers) must sign the ***Form 14446 Virtual VITA/TCE Taxpayer Consent Form*** **(included with this letter)**.
- All Client tax appointments will be processed in the order in which they are received by a sign in sheet by each client at each of the drop-box locations.
- Clients will provide all tax back-up including a copy of driver's license(s) and social security cards for all listed on the tax return i.e. Single or Married Filing Joint, and all dependents must have copies of social security cards.
- The tax client can securely put all documents into a tax envelope provided at the Site Location identifying the tax clients name written on it and drop into the drop box.
- Please be sure to provide your name, address, phone #, email address and any relative information or specific circumstances outside the ordinary relative to your tax preparation
- Provide a copy of your previous year's tax return if it was not done by SEVCA.
- We will also prepare your Vermont *Homestead Declaration filing and/or Vermont Renter's Rebate.*
- *Federal Returns, Self-employment with Schedule C and all State(s) Returns to be done other than NH (no personal state return needed in NH for unless interest and dividend income*).

Turn over for Page 2 Documents needed

In order for us to prepare your tax return, you MUST provide the originals or copies of your tax documents, and copies of your photo Identification Cards (driver licenses) and social security cards along with the following:

- Proof of identification (photo ID) for filing (*if joint filing photo id for each*)
- Social Security cards for you, your spouse and each of your dependents
- An Individual Taxpayer Identification Number (ITIN) assignment letter may be substituted for you, your spouse and your Dependent(s) if you do not have a Social Security number
  Proof of foreign status, if applying for an ITIN
- Birth dates for you, your spouse and dependents on the tax return
- Reconciliation of Stimulus Premium Tax Payment form from COVID-19 Care's Act payment:
  - **New this year** - Remember, the Economic Impact Payments are an advance payment of what will be called the Recovery Rebate Credit on the 2020 Form 1040 or Form 1040-SR. Under the Stimulus Premium Tax Payment/EIP, the IRS will mail letters out in mid-January or if you saved the Notice 1444-A and Notice 1444-B relative to your stimulus check received, that will be sufficient. Please provide this with your tax return documents.
- **New this year** - Grant income is taxable and if received grant income due to the Care's Act, client must provide the documentation details.
- Wage and earning statements (Form W-2, W-2G, 1099-R,1099-Misc) from all employers or SSA 1099s for retirement or disability statements
- Interest and dividend statements from banks (Forms 1099)
- Provide a copy of your previous year's tax return if it was not done by SEVCA, both IRS and state, if applicable & available
  - If VT resident, Vermont Homestead Declaration – copy of 2021 tax bill
  - If VT resident, Renter's Rebate – Landlord Certificate(s)
- Proof of bank account routing and account numbers for direct deposit such as a blank check and/or Savings account information if you direct deposit or you want to join the SAVE YOUR REFUND Contest. (*to qualify – must have $50 or more deposited into a separate savings account number from your checking)*
- To file taxes electronically on a married-filing-joint tax return, both spouses must be present to sign the required forms
- Total paid for daycare provider and the daycare provider's tax identifying number such as their Social Security number or Business Employer Identification Number
- Health Insurance Information – Vermont or any other State Health Connect Marketplace premium paid insurances must include Forms 1095-A. All others 1095B and C or proof of health insurance. If you have not received your form, please call the Vermont Health Connect or your other state health connect phone number(s) to retain a copy for us to be able to complete your taxes. If you pay a premium outside your employer's health coverage, All Marketplace insurances will send a 1095 A. If you do not advise our volunteers when asked, they will not be aware and your tax return will be flagged by the IRS and held up until the 1095 and reconciliation has been completed.

Signatures are required on Form 8879 according to the IRS Security Compliance regulations to be filed electronically, please see page 3 for further details for SEVCA to be able to electronically file all your tax returns accordingly.

See information below for Signing the Tax Return for Electronic Filing by SEVCA or for mailed paper returns. There will be no exceptions as SEVCA must abide and follow the IRS Security Compliance Guidelines as required to be able to provide this free service.

A taxpayer may sign a VITA/TCE-prepared tax return, whether a paper-filed tax return or Form 8879 for an e-filed tax return, only when these validation procedures are complete.

- No tax return may be electronically filed unless all taxpayers sign Form 8879 giving permission to have their tax return e-filed.
- A parent or guardian of a minor child may sign Form 8879 or the tax return for the child by including the statement, "By (parent/guardian's signature), parent/guardian for minor child", in the signature section of the tax return. For additional information, see Publication 17, Your Federal Income Tax (For Individuals).
- If two taxpayers are filing a joint tax return, one taxpayer may sign the tax return for a missing spouse if authorized by Form 2848, Power of Attorney and Declaration of Representative, or a written statement (with the same information) but only if the missing spouse is:

Unable to sign a tax return due to disease or injury (Form 2848 must be prepared in advance, while the taxpayer is able to sign), or Absent continuously from the U.S. (including Puerto Rico) for a period of at least 60 days prior to the due date of the tax return.

Note: When a spouse signs Form 8879 under authority provided by Form 2848 or a written statement, Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return, must be mailed to the IRS with a copy of Form 2848 or the written statement.

- If taxpayers filing a joint tax return do not meet the above exception, both must be present at the site to validate proof of their identity and verify their TIN and then sign their tax return. They do not have to be at the site at the same time or on the same day, to do this. However, the tax return cannot be e-filed, nor a copy provided to the taxpayer(s) until both signatures are secured on the tax return or on Form 8879, IRS e-file Signature Authorization.

Exception for signing the return for taxpayers known to the site:

- A taxpayer who is filing a joint tax return can be given permission by the site coordinator to take Form 8879 to a missing spouse to secure his or her signature if both taxpayers are known to the site. However, the tax return cannot be e-filed for the taxpayers until both signatures are secured on Form 8879. This will be done on a case by case basis with permission from the Site Coordinator only.

- If the client(s) choose not to return with Form 8879, a paper tax return can be prepared and two copies provided to the taxpayers. The taxpayers will be directed where to sign their names on Form 1040 accordingly if a paper return and given the appropriate self-addressed envelope to the IRS processing center address for mailing and each state accordingly based on the client's filing requirement(s).

Thank you and we look forward to having another successful free tax preparation tax year.

Sincerely,

Leslie Wood, SEVCA VITA Tax Site Coordinator, 802-722-4575, extension 1603