

IRM PROCEDURAL UPDATE

DATE: 01/13/2025

NUMBER: ts-22-0125-0038

SUBJECT: Taxpayer Education and Assistance; Taxpayer Services Outreach Procedures; Stakeholder Partnerships; Education and Communication

AFFECTED IRM(s)/SUBSECTION(s): 22.30.1.8

CHANGE(s):

IRM 22.30.1.8(5) Volunteer Return Preparation Overview, revised VITA low-income threshold for 2024 to \$67,000 per SPEC procedural change.

(5) SPEC partners must market their programs to our targeted populations; the low to moderate income taxpayers (defined by the annual EITC threshold), elderly, persons with disabilities, and those with LEP. The value of low to moderate income can vary depending on the cost of living in a particular geographic location; therefore, partners must exercise sound judgement in setting up income limitations for return preparation. Caution: At least 90 percent of taxpayers served by VITA grantees must have income at or below the maximum annual income limit to qualify for the EITC (the VITA low-income threshold). Grantees need to take this limitation into consideration in deciding whether to prepare returns for taxpayers with income above the VITA low-income threshold.

Note: For example, the VITA low-income threshold is \$67,000 for Tax Year 2024. If a taxpayer with W-2 income of \$70,000 comes to a site and all income and expense items fall within scope according to the scope chart in Pub 4012, the site must exercise sound judgement and rationale in deciding whether to prepare the return.