

Publication 4012

VITA/TCE Volunteer Resource Guide

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

2022 RETURNS

Volume 11 of 14



Take your VITA/TCE training online at <https://apps.irs.gov/app/vita>. Link to the Practice Lab to gain experience using tax software and take the certification test online, with immediate scoring and feedback.



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Creating a Temporary ITIN when the Spouse and/or Dependent(s) are Applying for an ITIN

TaxSlayer will not generate temporary ITINs for the taxpayer, spouse and/or dependents on a return if Form W-7, Application for IRS Individual Taxpayer Identification Number, is needed. The ITIN application requires a federal tax return be associated with all Form W-7 applications (with some exceptions) as noted in the instructions for Form W-7. Federal tax returns can't be filed using electronic return preparation software without a TIN (taxpayer identification number). If the taxpayer is working under an erroneous Social Security number, that Social Security number should be used only on the W-2.

1. In the TIN field for all individuals needing to complete Form W-7, enter

all digits as zeros "0". A return requiring three temporary TINs will be entered as follows:

The spouse's 000-00-0000

The first 000-00-0000
dependent's

The second 000-00-0000
dependent's

2. Ensure that a check mark is correctly listed next to "Check here if the individual does not have an SSN, ITIN, or ATIN.
3. Select "Yes" to the statement "This dependent will be completing a Form W-7, Application for ITIN."
4. Select each individual in TaxSlayer. Fill in the name of each family member applying for an ITIN on a separate Form W-7 application. Make sure that

names match required documentation that clients will be submitting with their W-7 application(s). See Tab B, Starting a Return and Filing Status, Determining the Last Name of the Taxpayer section for additional information.

5. Print the return package, and provide the return package to the taxpayer to mail with Forms W-7 to the address shown on the Form W-7 instructions.
6. If the taxpayer has a family pack that includes multiple Forms W-7 with one return, or multiple returns with one Form W-7, these forms should be staggered and stapled together to show the entire package as a family pack. This will prevent separation of the forms/returns that could delay the processing time.

7. Have taxpayers mail Form W-7 application(s), all original supporting documentation or certified copies of documents from the issuing agency, and tax return or take to a Certifying Acceptance Agent (CAA) or local Taxpayer Assistance Center (TAC) for ITIN Authentication.



Not all TAC offices are authorized to perform ITIN Authentication. See the list of supporting documentation in the Instructions for Form W-7, Application for IRS Individual Taxpayer Identification Number.

8. If applicable, prepare a copy of the state return with a copy of the federal return attached. If taxpayers will not owe state taxes, suggest they hold the state return until they receive their official ITIN letter(s), which may take 7 weeks (9 to 11 weeks if submitted during peak processing periods, January 15 through April 30). Once the

ITIN(s) is assigned, record them on the state tax returns before mailing.



*Any ITIN that wasn't included on a U.S. federal tax return at least once for three consecutive tax years will expire on December 31 of the third consecutive tax year of non-use. ITINs with middle digits (the fourth and fifth positions) "70," "71," "72," "73," "74," "75," "76," "77," "78," "79," "80," "81," "82," "83," "84," "85," "86," "87" or "88" have expired. In addition, ITINS with middle digits "90," "91," "92," "94," "95," "96," "97," "98," or "99" **assigned before 2013** have expired. These affected taxpayers who expect to file a tax return in 2022 must submit a renewal application. If a renewal application was previously submitted and approved, the applicant does not need to renew again.*

For more information refer to Instructions for Form W-7.

The following communication products provide information on the Individual Taxpayer Identification Number (ITIN) program.

Publication 519, U.S. Tax Guide for Aliens

Publication 519 (SP), U.S. Tax Guide for Aliens (Spanish Version)

Publication 1915, Understanding Your IRS Individual Taxpayer Identification Number ITIN

Publication 1915 (SP), Understanding Your IRS Individual Taxpayer Identification Number ITIN (Spanish Version)

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Tab M: Other Returns

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Amended Returns

Overview of Amended Return Preparation Process in TaxSlayer



Access the federal and state amended return screens from the navigation MENU on the left side of the screen.

Taxpayers should file amended returns using Form 1040-X to correct any errors or omissions on a return they have already filed. Taxpayer should file an amended return if they:

- received another Form W-2, a corrected Form W-2, or another income statement that was not reported on the original return
- received an additional Form 1099 (such as unemployment compensation) or a corrected Form 1099 that was not reported on the original return

- claimed dependents, deductions or credits they should not have claimed
- did not claim dependents, deductions or credits they could have claimed, or
- should have used a different filing status.

The Protecting Americans from Tax Hikes (PATH) Act of 2015 prevents taxpayers using newly issued tax ID numbers to retroactively claim refundable tax credits in prior years. For example, someone who filed a tax return under an ITIN and later got an SSN cannot file amended return(s) to claim EITC.

The option to electronically file an amended return is only available for tax year 2019 and later. Amended returns for any other tax years or tax types must be filed by paper. A Form 1040-X can be e-filed if the SSN matches a previously "accepted" e-filed return (even non-TaxSlayer e-files).

Taxpayers will be allowed to electronically file up to three "accepted" amended returns.

After the third accepted Amended Return, all subsequent attempts will reject.

Amended returns must also be filed by paper if:

- the original return was filed by paper.
- the primary Social Security number is different from the one provided on the original return, then the Amended Return must be filed by paper.
- the spouse's Social Security number (if applicable) is different from the one provided on the original return.
- the original return was filed as a surviving spouse.
- responding to an IRS notice and including other changes to the return not included in the notice (send to address on notice)
- your site did not prepare the original e-filed return and you are unable to recreate

the original e-filed return with all documents

Direct deposit/debit is not available for amended returns.



Form 1040-NR, U.S. Nonresident Alien Income Tax Return, Form 1040-SS, U.S. Self-Employment Tax Return (Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico), and Form 1040-PR, Self-Employment Tax Return Puerto Rico can be amended electronically for tax years 2021 forward.

Taxpayers can also amend their return electronically if there is change to their filing status or to add a dependent who was previously claimed on another return.



An electronic checkbox has been added for Forms 1040/1040-SR, 1040-NR and 1040-SS/1040-PR to indicate that a superseding return is being filed electronically. A superseded return is one that

is filed after the originally filed return but submitted before the due date, including extensions.

If the VITA/TCE site amending the return prepared the original return in TaxSlayer, print a copy of the return. A copy of the original federal and state returns is available in the Client Status section on the Office Client List page.

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Office Client List

Show

100


 entries


Showing 1 to 10 of 10 entries (filtered from 44 total entries)

SSN	FIRST	LAST	PHONE	PREPARER	STATUS	STATE	STATUS		
-0000		Testperson			Rejected			  	<div>Tools</div> Select
-9999		Testing			Rejected	SC	...	  	<div>Tools</div> Select
-3399		threenine			Rejected	MI	...	  	<div>Tools</div> Select
-1234		Radio Button			Rejected	MULTI	...	  	<div>Tools</div> Select

- Tools
- Scanned Documents
- Client Status
- Privacy Settings
- Change Preparer

To view and print the original filed and accepted return, go to client list>client tools>Client Status.

Federal Transmissions								
State	Sent Date	Ack Received	Batch ID	Submission ID	Status	Refund Amount	Return Type	...
FD	6/8/2021 2:00:32 PM	6/8/2021 2:05:46 PM	1764561		Accepted	\$600.00	1040	

State Transmissions								
State	Sent Date	Ack Received	Batch ID	Submission ID	Status	Refund Amount	Form Type	...
MI	6/8/2021 2:05:51 PM		1764561		Transmitted	\$1,256.00		

Clicking on these links displays the original accepted return. Other icon is Form 9325.

The guidance for preparing an amended return depends on whether or not the VITA/TCE site prepared the original return.



When changing the filing or residency status, TaxSlayer warns that all state returns will be deleted. Regardless of the state, the steps to amend a state return are consistent. TaxSlayer asks for the state refund amount or the amount paid if there is a state balance due.

Original Return Prepared by the Site and Accepted in TaxSlayer

1. Pull the original tax return amounts to Form 1040-X, Amended Return, column A. Original Amount, by taking the following steps:
 - a. Find and open the original return in TaxSlayer.
 - b. Select 20XX Amended Return. TaxSlayer displays the Amended Tax Returns Form 1040-X page:

Amended Tax Return - Form 1040X

How To Amend Your Return

BEGIN

Original Federal Return Information

BEGIN

Make Corrections for Amended Return

BEGIN

Amend State Return(s)

BEGIN

Explain Changes

BEGIN

Print Amended Return

BEGIN

This page is intentionally left blank


- c. Select Begin on the Original Return Information line.
- d. Because the IRS accepted the return through TaxSlayer, the software defaults the original accepted return information on this page. Compare the carryforward information to the printed original return. Make changes if necessary. If the IRS issued a notice and made an adjustment to the original return or if the taxpayer previously filed an amended return, update the information accordingly using these documents.
- e. Show amount paid with original return and any additional tax paid later on designated line.
- f. TaxSlayer asks for the state refund amount, or the amount paid if there is a state balance

due. If amending a state return, go to the Payments and Credits line and select Begin or Edit. Enter the amount paid with the original state return or state refund received.

- g. If the taxpayer is changing personal exemptions, has changed their address, or wants to change an election for the Presidential Election Campaign Fund, select the appropriate check boxes at the bottom of the page. If the taxpayer is not adding or removing an exemption, uncheck the last box.
- h. When finished, select Continue.

2. Go to Make corrections for Amended Return and make all necessary changes based on the new information from the taxpayer. (For example, if the taxpayer needs to add a Form W-2, add it now as you would if preparing a return normally.)
3. Amend the State Return (if needed)
 - a. Select Begin on the Amend State Return(s) line. If there are no state changes, skip to step 4.
 - b. Select Amend State for the state you need to amend.

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State	Return Type			
Wisconsin	Resident	Amend State		

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- c. Select Begin on the Amended Return line.
- d. Read the screen and select Yes from the drop-down list.
- e. Select Begin on the Review and Complete Amended Return line.
- f. Select Begin on each line of the State Return: Review and Complete Amended Return page. Use the printed original return to ensure all information has been entered correctly based on the original accepted return.
- g. When you finish reviewing all information, select Back.
- h. TaxSlayer Pro displays the State Return: Amended Return page. When finished with all the information for the amended return, select Save, then Exit return to leave the state's page.

Repeat as necessary for other states.

4. Review amended return and explain changes
 - a. From the **Amended Tax Return – Form 1040X** page, select **Print Amended Return**, select **Begin**, then **Continue**. On the “Print Results” page select **Print your 20XX Tax Return**.
 - b. In the PDF file of the return, examine Column A to verify all the information agrees with the original Form 1040, U.S. Individual Tax Return. Next, verify the amounts in Column C agree with the amended return figures. Then, confirm Column B is the difference between Columns C and A, which represents the amounts of what is being added or removed.

- c. Verify the correct amount overpaid or owed. On page 2, verify that all information is correct and that appropriate boxes are checked for qualifying children eligible for Child Tax Credit.
- d. If the state form is amended, scroll down the pdf to the state forms and verify that additions to or subtractions from the federal AGI that were manually made on the amended state return are correct.
- e. Write down which lines have changed on Form 1040-X and state amended return.
- f. Select **Begin** on the Explain Changes line. Enter each line number and an explanation for the change on that line.

- g. Ask a Quality Reviewer to double-check all entries on the amended return.
- 5. If the amended return will be e-filed:
 - a. Go to e-file section and select the radio button for amended tax return.

2021

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Help & Support

Sample Taxpayer

Save & Exit

Form Finder

Enter the form number...

Basic Information

Federal Section

Health Insurance

State Section

Summary/Print

E-file

E-File

Select an option below to get started.

Original tax return

Amended tax return

BACK

CONTINUE

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- b. At the following screen, set the return type to either E-file: Mail Payment or E-file: Paper Check. Note that direct deposit and direct debit are not available for federal amended returns. Do not select these options even if offered by TaxSlayer.
- c. Continue through the remainder of the Submission section.
- d. Print return copies for taxpayer (including Form 8879) and state as shown below. Form 8879 may show incorrect amount of balance due (1040-X Line 20) or overpayment (1040-X Line 21) – if so, make pen and ink change.

E-file Print Chart

Tax Forms	Total	IRS	State	Taxpayer
1040-X*	2		1	1
1040 (with "As Amended" written across the top)	1			1
Any federal forms changed or added*	2		1	1
State voucher (if any)	1		1	
Any required State forms	2		1	1

- e. If amended return results in a balance due, review Form 1040-V. If amount is not correct, make pen and ink change. If no 1040-V in print package, go to this [1040-V](#)

[link](#), choose voucher for year of amended return and fill in the fillable form. Provide taxpayer with address from current 1040-V since remittance addresses on prior year 1040-Vs may have changed.

- f. Share return with taxpayer and secure signature(s) on Form 8879.
- g. In TaxSlayer, mark return Complete. Transmit if authorized to do so, otherwise, save and exit.
- h. After return has been transmitted, check status on Client List>Tools>Client Status. There will be a listing for return type of 1040 (Amended). Ensure return is accepted.
- i. E-file or prepare paper return for state amended return filing, as

appropriate, after federal e-filed amended return is accepted.

6. If amended return will be a paper return:

Print forms as indicated in table below.

Paper Return Chart

Tax Forms	Total	IRS	State	Taxpayer
1040-X*	3	1	1	1
1040 (with "As Amended" written across the top)	1			1
Any federal forms changed or added*	3	1	1	1
State voucher (if any)	1		1	

Any required State forms	2		1	1
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- a. Staple to the front of the 1040-X:
 - i. A copy of any Form W-2 or Form W-2c that supports changes on this return.
 - ii. A copy of any Form W-2G or 1099-R that support changes on this return, but only if tax was withheld.
- c. If there is a balance due, taxpayer needs to include the payment with the 1040-X. Do not attach the payment to the 1040-X. No separate payment voucher is needed. Direct debit is not available for amended returns. Alternatively, the taxpayer can make a payment through direct pay on IRS.gov.

- d. Direct deposit is not available for amended return overpayments.
- e. Verify the state payment voucher amount (if used for your state) and that the state amended return requirements are met.
- f. Do not attach the original return
- g. Have the taxpayer(s) sign the 1040-X and amended state return.
- h. If responding to a notice from the IRS to include other changes not included in the notice, send the federal amended return to the address shown on the notice. If not, use the address in the 1040-X instructions.



If e-filing, use client status to check on transmission or acceptance

Original Return Not Created by the Site Preparing the Amended Return



The taxpayer must provide a copy of the original return, IRS adjusted amounts after the original return was processed, or previously filed amended returns.

1. Since the return does not currently exist, create a federal return and state return, if applicable, that includes the amended information. These return figures comprise Form 1040-X, Column C.

If the amended return is to be e-filed, all documents must be input individually. If preparing a paper amended return, multiple documents may be combined.

For any return with multiple information-reporting documents, as an alternative to entering every document, add the documents together. The software requires an EIN and business address to calculate and place information on the correct line of the tax return. Choose an EIN and business address from the available information-reporting documents for software input. All information-reporting documents that support changes must be included with the tax return. If applicable, create state return.

For returns with adjustments, credits, and additional schedules:

- a. Schedule C with no required amendment can be created by using the net profit as total income.

- b. Schedule D with no required amendment can be created by using one transaction for long term and/or one transaction for short term. Enter the net gain as the sales price with no basis.
 - c. Adjustments and credits information is entered as applicable.
- 2. Go to the 20xx Amended Return menu > Original Federal Return Information screen to provide the original return information.
 - a. This menu populates Form 1040-X, column A. Enter information from original return, or adjusted figures
 - b. if a previous amendment was filed or an IRS adjustment was made.

- c. Form 1040-X columns C will populate based on the return prepared with the amended information. Column B will populate based on the differences between Columns C and A.
- d. Go to the Amend State Return screen.
- e. Select **Edit Amended** link at Amended State Return screen.
- f. Select **Amended Return**.
- g. Select **Yes** at the Create Amended Return box.
- h. Complete entries at Review and Complete Amended Return screen, particularly entries involving dollar amounts.

3. When you have confirmed or entered all amounts from the original return, continue with steps 3 through 6 on the Amended Returns page.



*Taxpayers can use the **Where's My Amended Return?** online tool to check the status of their electronically-filed Form 1040-X.*

Prior Year Returns

Who Can Prepare Prior Year Returns?

Sites are encouraged to prepare prior year returns if they have the required technical resources described below. Prior year returns may only be prepared and reviewed when the tax topics are within scope for VITA/ TCE and within the volunteers' current levels of training and certification. They don't need to be certified in the actual prior year.

Determining the certification level of the return is described below in Getting Started.

Getting Started:

- TaxSlayer only provides software for the 5 years prior to the current tax year.
- A current year Form 13614-C, Intake/Interview and Quality Review Sheet, must be completed for each

- prior year and will be used to determine the scope and certification level of each return.
- Taxpayers with Out of Scope returns should be advised to seek assistance from a professional tax preparer.
- Assign prior year returns to experienced volunteers if at all possible.
- Direct deposit or debit isn't available for prior year returns. IRS will mail refund checks to the address on the prior year return. Taxpayers may use Direct Pay on www.irs.gov to make a payment.
- If completing returns for more than one year, complete the earliest tax return year first (e.g. 2020). After completing the 2020 return, log out and log back in. Then the 2021 return can be started with some carryforward (even if the 2020 return has not been transmitted). TaxSlayer may start the 2021 return without the name

showing in the client list. Scroll down or search for the SSN.



Taxpayers can't retroactively claim some tax credits with newly issued tax ID numbers.

As of December 2015 (PATH Act), taxpayers can no longer:

- File a prior year return claiming EITC on the basis of newly issued Social Security numbers (SSNs) for themselves and/or qualifying dependent(s).
- File a prior year return claiming American Opportunity Tax Credit on the basis of newly issued SSNs, Individual Taxpayer Identification Numbers (ITINs) or Adoption Taxpayer Identification Numbers (ATINs) for themselves and/or qualifying student(s).
- File a prior year return claiming Additional Child Tax Credit on the basis of newly

issued SSNs, ITINs, or ATINs for themselves and/or qualifying child.

Technical Resources:

The following tools are useful resources:

- Prior year return tax preparation software.
 - TaxSlayer Pro® Online users can access the prior year software from the home page.
 - Desktop sites will need to download and install the prior year software from the TaxSlayer website. Sites will use their current EFIN and setup the software as usual. No registration codes are needed with TaxSlayer.
- Applicable Publication 17, Your Federal Income Tax for Individuals, Publication 4012, VITA/TCE Volunteer Resource Guide, and Quality Site Requirement Alerts/Volunteer Tax Alerts (available on the IRS website).

- Forms 13614-C from prior years are helpful. Sites may keep hard copies or rely on electronic copies.
- Taxpayer's Wage and Income Transcripts from their IRS records are extremely useful.



*Taxpayers can access their transcripts online at **Get Your Tax Records** (www.irs.gov/individuals/get-transcript) using their existing IRS username. To register for a new account, see **Create a New Account** on IRS.gov for instructions. Taxpayers can also request transcripts to be mailed to the address on file which takes 5 to 10 calendar days for delivery. In addition, taxpayers can request a transcript via Form 4506-T, Request for Transcript of Tax Return, or by calling 1-800-908-9946.*

*Transcripts ordered online will be masked (redacted). Without EINs, the return cannot be e-filed. **EXCEPTION:** An unmasked wage*

*and income transcript can be provided to the taxpayer when needed for preparing and filing a return. Only the taxpayer, or the taxpayer's authorized representative, or the authorized individual for the decedent can make the request. An unmasked transcript may be provided to a taxpayer (or representative) by requesting it in person at a Taxpayer Assistance Center (TAC). Appointments are required. Go to **Contact Your Local IRS Office (www.irs.gov/help/contact-your-local-irs-office)** to find a TAC office near you*

- Prior year publications and instructions to forms and schedules are available on the IRS website.
- Use the online tool Interactive Tax Assistance (ITA) for answers to many current and prior year tax law questions. ITA is available on the IRS website.

Whether to E-File or Mail Prior Year Returns:

Only the two most current prior years can be e-filed. Older prior year returns must be mailed to the appropriate IRS address from the list in Tab P, Partner Resources, “Where to File” page. Also, refer to Tab K, Finishing the Return, for additional information regarding balance due returns and payment options.

Expired Tax Topics and Other Issues Applicable to Prior Years:

Refer to the Publication 17, Your Federal Income Tax For Individuals, for the applicable tax year and review the “What’s New” section.

What if a site cannot prepare a requested prior year return?

If possible, refer the taxpayer to other VITA/TCE sites that offer prior year return service. Otherwise, advise the taxpayer to seek assistance from a paid tax preparer.



Don't refer taxpayers to their local IRS Taxpayer Assistance Center because they no longer prepare tax returns for individuals.

Filing an Injured Spouse Allocation in TaxSlayer



Federal Section>Miscellaneous Forms>Form 8379

Form 8379, Injured Spouse Allocation, is filed by one spouse (the injured spouse) on a jointly filed tax return when the joint overpayment was (or is expected to be) applied (offset) to a past-due obligation of the other spouse. By filing Form 8379, the injured spouse may be able to get back his or her share of the joint refund.

To properly determine the amount of tax owed and overpayment due to each spouse, an allocation must be made as if each spouse filed a separate tax return instead of a joint return. So, each spouse must allocate his or

her separate wages, self-employment income and expenses (and self-employment tax), and credits such as education credits, to the spouse who would have shown the item(s) on his or her separate return.

Form 8379 Injured Spouse Form

- ☐ Is the Primary Taxpayer the Injured Spouse?

☐ If you are married to the spouse with whom you filed the joint return, do you want the refund check issued in both of your names? (if unchecked, refund check will be issued only to the injured spouse)

☐ Did (or will) the IRS use the joint overpayment to pay any of the following legally enforceable past-due debt(s) owed only by the non-injured spouse?

☒ Federal tax ☒ State income tax ☒ Child support ☒ Spousal support ☒ Federal nontax debt (such as a student loan)
- ☐ Is the injured spouse legally obligated to pay this past-due amount?

☐ Check here if you want any injured spouse refund mailed to an address different from the one on your joint return.

☐ Was the injured spouse's main home in a community property state (AZ, CA, ID, LA, NV, NM, TX, WA, or WI)?

☐ Did the injured spouse make and report payments, such as federal income tax withholding or estimated tax payments?

☐ Did the injured spouse have earned income, such as wages, salaries, or self-employment income?

☐ Did (or will) the injured spouse claim a refundable tax credit, such as the health coverage tax credit, or refundable credit for prior year minimum tax?

Allocated Items	Amount Shown on Joint Return	Allocated to Injured Spouse
Wages	\$12,000.00	<div>\$</div>
Interest income or loss	\$0.00	<div>\$</div>
Business income or loss	\$0.00	<div>\$</div>
Farm income or loss	\$0.00	<div>\$</div>
Capital gain or loss	\$0.00	<div>\$</div>
Pensions and/or IRA's	\$2,000.00	<div>\$</div>
Other income or loss	\$0.00	<div>\$</div>
Adjustments to income	\$45.00	<div>\$</div>
Standard -or- itemized deductions	\$26,450.00 -or- \$0.00	<div>\$</div>
Non Refundable Credits	\$0.00	<div>\$</div>
Refundable Credits	\$0.00	<div>\$</div>
Other taxes	\$0.00	<div>\$</div>
Federal tax withheld	\$3,000.00	<div>\$</div>
Estimated tax payments	\$0.00	<div>\$</div>

!

Note: According to the IRS, there may be an 11-14 week delay in receiving your refund when filing Form 8379, Injured Spouse Allocation.

1

If the second box is checked, the refund will be generated in both names.

2

If the “Is the injured spouse legally obligated...” box is checked, Form 8379 cannot be filed.

3

In TaxSlayer, allocate the injured spouse’s separate wages, self-employment income and expenses (and self-employment tax), deductions, and credits such as education credits, as if he or she were filing a separate return.

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For more information regarding allocating income, deductions and credits, see **Form 8379 Instructions**



Generally, if you file Form 8379 with a joint return on paper, the time needed to process it is about 14 weeks (11 weeks if filed electronically). If you file Form 8379 by itself after a joint return has been processed, the time needed is about 8 weeks. Processing errors can increase the time needed to process the form.

Record Keeping

Generally, taxpayers must file a claim for a credit or refund within 3 years after the date the original return was filed or within 2 years after the date the tax was paid, whichever is later. Returns filed before the due date (without regard to extensions) are considered filed on the due date (even if the due date was a Saturday, Sunday, or legal holiday). In some cases of unreported income, the IRS has up to 6 years from date of filing to assess additional taxes.

Keep records relating to property until the period of limitations expires for the year in which you dispose of the property in a taxable disposition. See Publication 550, Investment Income and Expenses, for details. TaxSlayer is available for 5 prior tax years. State rules may differ.

Filing an Extension Using TaxSlayer



*Federal Section>Miscellaneous
Forms>Form 4868; or Keyword "4868"
or "EXT"*

Form 4868 Application for Extension

How To File Your Extension

1. Enter your Information: Fill out all of the information in the "Required Extension Information" section below. Select **Continue**.
2. E-File Your Extension: Start by selecting e-file from the navigation bar. You will then be given the option to file your return (Form 1040 and supporting schedules), or to file your extension (Form 4868, Application for Automatic Extension of Time to File

U.S. Individual Income Tax Return). Complete the extension e-file process. You should get an acknowledgement regarding your extension (whether the IRS accepted or rejected it) by email within the 24-48 hours of filing.

3. Amount Paid with Extension: You will need to pay the amount due that you enter for "Amount Paid with Extension." You can do this in one of 3 ways:
 - a. Pay by electronic withdrawal from your checking account: You can choose to pay your "payment" amount as an electronic withdrawal from your checking account. Once you enter the amount you would like to pay, check the box that appears to select this option. Enter your banking information, the date you would like the transaction to

take place, and re-enter the amount to pay for confirmation. When you submit your extension, the withdrawal information will be sent.

- b. Pay by credit card: You can use your credit card and pay by phone by contacting one of the IRS approved service providers. For details, visit www.irs.gov and select the Make a Payment button.
- c. Mail in your payment with your Form 4868: The form will print with your draft tax return. Mail the form with your payment by check or money order.

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Miscellaneous Forms

Form 8379

Injured Spouse

BEGIN

Form 1310

Claim a Refund Due to a Deceased Taxpayer

BEGIN

Form 4868

Application for Extension

BEGIN

Form 8958

Married Filing Separately Allocations

BEGIN

IRS Identification Pin

PIN needed if you were Issued a CP01A notice from the IRS

BEGIN

Installment Agreement Request

Requested on Form 9465

BEGIN

Form W-7

Application for ITIN

BEGIN

Form 2848

Power of Attorney and Declaration of Representative

BEGIN

Explanations

Preparer notes, election explanations, and regulatory explanations

BEGIN

Form 4868 - Application for Extension

CANCEL

CONTINUE

Form 4868 is the application for an automatic extension of time to file your individual income tax return. This allows an additional six-months to file your return, but not to pay your tax bill if you have one. **The IRS still expects you to pay your tax bill by July 15 to avoid interest or penalties from accruing.**

File an extension in a few simple steps

1

Enter your information [Learn more](#)

2

Pay your amount due [Learn more](#)

3

E-file your extension [Learn more](#)

Tax Liability

use current liability amount

This is your total tax liability or total taxes.

\$

Amounts previously paid for current tax year

This is any amount of taxes you have already paid for the tax year (such as estimated quarterly tax payments or any withholdings).

\$

Amount Paid with Extension

This is the amount you are going to pay to the IRS with your extension. Note: This amount is only for your federal taxes due.

\$

Automatic 60 Day Extension to File

Taxpayers whose main home is located in a disaster area are now automatically provided an extension of time to file returns, pay taxes, or complete other time-sensitive acts beginning on the first date specified in a federal disaster declaration and ending 60 days after the last date specified in that federal disaster declaration. Impacted taxpayers no longer need to wait for the IRS to announce postponed deadlines. This automatic relief applies to federal disaster declarations issued after December 20, 2019.

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Tab N: Using TaxSlayer® Pro Desktop

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Navigating TaxSlayer® Pro (Desktop)



This tab provides key highlights for using the desktop software TaxSlayer Pro. For specific tax law content refer to the appropriate tab in the Publication 4012, VITA/TCE Volunteer Resource Guide. See VITA/TCE: TaxSlayer® Pro Desktop User Guide on the VITA/TCE Springboard for software details on starting and preparing a return, working with the Premium Tax Credit, entering income, deductions, etc., completing a state return, and finishing a return.

Search Client List

Edit or start a new return

First Name	Last Name	Suf	Spouse First I	Telephone	Type	Preparer	Complete	Refund/	Extension
SCHEDULE	TAXPAYER			() -	Paper	706	<input checked="" type="checkbox"/>	1316	<input type="checkbox"/>
FORM	EIGHTYSIXFIFTE			() -	Paper	706	<input type="checkbox"/>	1413	<input type="checkbox"/>
NONRESIDENT	ALIEN			(706) 898-9787	Paper	706	<input type="checkbox"/>	603	<input type="checkbox"/>

7

8

Right click on a client row to access return notes.

☐ Mask SSN

Clear Filters

Print

Export

Total: 3

1 Quick Menu

2

3

4

5

6

Enter Option

1 To begin a new return select **Start New Return**

2 Access the E-file section to transmit/e-file returns and extensions, check acknowledgements and print reports.

3 Client Status - search by SSN and display the taxpayer’s Social Security number, phone numbers, address, Federal return type, IRS Transaction date, and Reject information.

4 View Returns – allows you to enter a specific SSN or pick from the client list and choose from View/Print options. You cannot edit a return from View Returns.

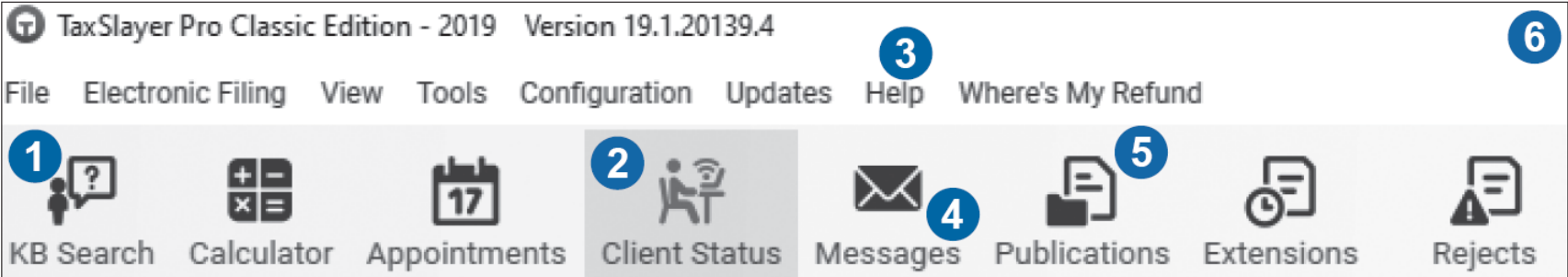
5 Configuration – to set up the program defaults, preparers, etc.

6 Utilities – this menu allows you to backup and recall returns, and do other administrative tasks.

7 To edit an existing return, select the return in the Client List.

8 Select Print to print returns, extensions, and blank forms.

The toolbar appears at the top of the screen throughout the program, although some icons may not appear on all screens:



1 Select KB Search to search the knowledge base.

2 This icon brings up a Client Status screen. You can search by SSN and display the taxpayer's Social Security number, phone numbers, address, federal return type, IRS Transaction date, and Reject information.

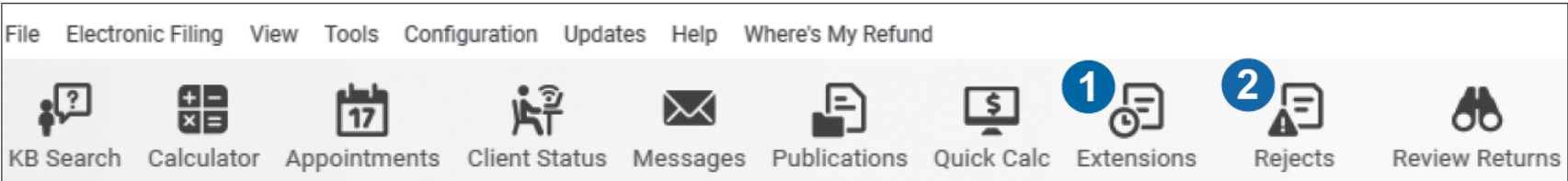
3 The HELP button takes you to the VITA/ TCE Blog. You can search by category or keyword. Requires an internet connection.

4 Check the Message Center.

5 Brings up a link to IRS publications, forms and instructions. Requires an internet connection.

6 Many input screens provide an icon at the top of the screen that allows you to view the form from the current menu.

View from the exit screen when you mark the return as not complete.



1 Brings up the extension menu, where you can create or select an extension.

2 View rejected returns. The number here reflects the rejected returns for the whole site.

General Input Highlights

- To begin a new return, enter a SSN.
- Existing returns are viewable from the main Desktop page immediately after logging in.
- From the client list, you can start a new return by entering the SSN in the box provided.
- If the return does not exist, the software will ask if you want to create a new return.
- If the prior year exists, the software will ask if you want to carry forward the information from last year.
- If there is no Cancel button, hit the ESC key to get out of a single-entry screen.
- You can go to a return section by selecting the menu on the upper left or use the hot links from the specific lines of the Form 1040, U.S. Individual Income Tax Return.

- You can select **Form Finder** on the lower left side to open a new form or open an existing form by selecting it in the completed forms list.
- View Form Option – many input screens provide an icon at the top of the screen that allows you to view the form from the current menu. You can also find forms by selecting the magnifying glass icon.
- When entering dependent information pay attention to the drop-down screens to capture unique situations that may apply.

Personal Information

If the spouse or dependent's last name is the same as the taxpayer's, TaxSlayer Pro automatically fills that box with the taxpayer's last name after you hit the tab key

If you enter the primary SSN again on this screen, you'll receive a warning if it doesn't match the SSN you entered when starting the return

Personal Information Entry X

Taxpayer's Information

Name: [] [] [] SSN: [- -]

Date of Birth: [/ /] Occupation: []

U.S. Address Check for Foreign Address ☐

Street Address: [] Apt: []

Zip Code: [-]

City/Post Office: [] State: []

Phone 1: [() -] Phone 2: [() -] Phone 3: [() -]

E-Mail: []

Ok Cancel



Without an SSN or ITIN, the return cannot be e-filed. You may be able to file a paper return.

Desktop will allow you to leave the phone number and email address blank – but you should get as many phone numbers for the taxpayer as possible.

Premium Tax Credit

When you are finished entering the Personal Info for the taxpayer, spouse and dependents, desktop will ask about Marketplace coverage.

If you select **Yes** for Marketplace coverage, you will have to open the Form 8962, Premium Tax Credit later to add the information from the Form 1095-A, Health Insurance Marketplace Statement. A diagnostic warning will display to remind you.

QuestionX

Did you, your spouse, or a dependent enroll in health insurance through the marketplace/exchange?

The Personal Information summary menu will appear next. If you need to change your answers to the Marketplace questions, you can select that item.

Income – Key Highlights

After entering personal and Premium Tax Credit information, enter all items of income. Refer to Tab D, Income, for additional information and specific instructions on these topics. The list of income items is found in the income menu screen. If you exit or are at the Main Menu, you can select the corresponding menu option to get back to the item that you want.

Select the specific item and follow the software prompts.

MAIN MENU

Tax Menu

1. Personal Information

2. Income

3. Adjustments

INCOME MENU

Income Menu

X

1. Wages, Salaries, Tips (W-2).....	[0]
>>2. Interest or Dividends (Sch B, 8815).....	[0]
3. Interest or Dividends (Less than \$1500).....	[0]
4. State & Local Refunds (1099-G Box 2).....	[0]
5. Alimony Received.....	[0]
6. Business Income/Loss (Sch C, 1099-MISC, 1099-NEC).....	[0]
7. Capital Gain/Loss(Sch D).....	[0]
8. Installment Sale (6252)	
9. Other Gains/Loss (4797, 8824).....	[0]
10. IRA/Pension Distributions (1099R,RRB-1099-R).....	[0]
11. Rents, Royalties, Entities (Sch E,K-1,4835,8582).....	[0]
12. Farm Income (Sch F).....	[0]
13. Unemployment Compensation (1099-G Box 1).....	[0]
14. Social Security Benefits (1099-SSA, RRB-1099).....	[0]
15. Other Income (W-2G, 2555).....	[0]
* 16. Total Income.....	[0]
17. Form 1099-MISC / 1099-NEC	
0. Exit	

Enter Option:

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- To enter Taxable Scholarship, Prisoner Earned Income, or Foreign Compensation, select **Other Compensation** on the W-2 Menu.
- Interest/ Dividend Income will be entered from either Income Menu Option 2 or 3 depending on the amount of the income. If you start with option 3 (less than \$1500) and then put any amount using option 2 (Sch B), any amounts input under option 3 are ignored and lost.
- Private activity bond interest (PAB) is entered in Tax Computation>Alternative Minimum Tax>Interest from specified private activity bonds exempt from the regular tax.
- The Schedule C can be accessed through Option 6 of the main Income menu. Remember to enter the Principal Business Activity Code on the Schedule C.

- When entering gross receipts, this would include income reported on Form 1099-K, Payment Card and Third-Party Network Transactions, as well as all other cash and any other income received related to the business activity.
- To enter Schedule D, Capital Gains and Losses, select Option 7 from the main Income menu and then enter the transactions. Select **Other** in the Edit Capital Gain/Loss Transactions screen to enter capital loss carryovers and to access the Sale of Home worksheet. See Tab D, Income, for more information on Capital Gains/ Losses.
- If an adjustment to basis or net capital gain is required, enter the adjustment amount and select the adjustment code(s) from the list. For most transactions, no adjustment to gain or loss is needed. You may need to enter an adjustment if the basis provided is incorrect, another

situation applies that requires a change to the basis, or if the taxpayer is able to exclude some or all of the capital gain.

- To use the Simplified Method, check the box labeled "SGR" in Box 2A of Form 1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
- To enter other income that is not already listed in the Other Income Menu box, select Option 1 and then enter the income.

Public Safety Exclusions

To enter the amount of the health insurance exclusion for a Public Safety Officer (PSO), from the Main Menu of the Tax Return (Form 1040)

1. Select **Income Menu**
2. Select **IRA/Pension Distributions (Form 1099-R/RRB, SSA)**

3. Select **New** and fill out the Payer's Information
4. Enter the Gross Distribution in Box 1 as it is shown on the 1099-R
5. Subtract the amount of any Qualified Retired Public Safety Officer Distribution from the Gross Distribution and enter the different Taxable Amount. Exit this menu. The smaller of the amount of the premiums for health and/or long-term care (LTC) insurance or \$3,000 can be excluded (subtracted) from distribution.
6. Next to letter "j" labeled Public Safety Officer, enter the excluded amount.
7. Select the line on **Form 1040** where Form 1099-R is reported. When you view Form 1040, the abbreviation **PSO** will be displayed in the left margin.

If you selected Form 1040 wages line, you will be prompted to input the amount of

distribution being excluded. The exclusion and the abbreviation PSO will print on the dotted line next to the wages amount.



This is a guide on entering Public Safety Officer Distributions into TaxSlayer. This is not intended as tax advice.



Any amount exceeding \$3,000 is entered on Schedule A, Itemized Deductions as insurance cost. The insurance can be for the taxpayer, spouse and family. When Form 1099-R, Box 7 is Code 4 (distribution due to death), the PSO deduction may no longer be used.

Entering Medicaid Waiver Payments

(that may be excluded from income under Notice 2014-7):

- Qualified Medicaid waiver payments that are wages not reported on Form W-2, box

1 – The payments are already excluded from gross income and earned income. The tax preparer should complete the tax return as usual if the taxpayer does not choose to include qualified Medicaid waiver payments in earned income. A taxpayer who chooses to include qualified Medicaid waiver payments in earned income must report the payments as wages on line 1.

- Qualified Medicaid waiver payments reported on Form W-2, box 1 – In the TaxSlayer software, complete the Form W-2 as provided. Enter the amount of qualified Medicaid waiver payments received in the Medicaid Waiver Payment box at the bottom of the screen. Check the box just above the payment box if the taxpayer chooses to include the amount in the calculation of earned income for the EIC and the CTC.

- Qualified Medicaid waiver payments reported on Form 1099-NEC or Form 1099-MISC and the taxpayer is in the business of providing home health care services – Complete a Schedule C and enter the Form 1099-NEC or Form 1099-MISC as provided. Enter the amount of qualified Medicaid waiver payments received in the Medicaid Waiver Payment box at the bottom of the screen. Check the box just above the payment box if the taxpayer chooses to include the amount in the calculation of earned income for the EIC and the CTC.
- Qualified Medicaid waiver payments reported on Form 1099-MISC and the taxpayer is not in the business of providing home health care services – These payments are considered “other income” and are not reported on a Schedule C. Complete the Form 1099-MISC as provided. Enter the amount of

qualified Medicaid waiver payments received in the Medicaid Waiver Payment box at the bottom of the screen. These payments are not subject to employment taxes and are not earned income, because they are not employee compensation or earnings from self-employment.