

VITA – Volunteer Income Tax Assistance Prepare for Your Appointment



Required Documents

- Photo ID for taxpayer and each person on the tax return (taxpayer, spouse and all dependents)
- Social Security Cards (or ITINs) for each person on the tax return (taxpayer, spouse and all dependents)
- If filing jointly, spouse must be present with signing e-file paperwork

Additional Suggest Items

- Copy of last year's return
- Bank account number and routing number for direct deposit

Forms to bring with you

- Completed Form 13614-C Intake/Interview Sheet
<https://www.irs.gov/pub/irs-pdf/f13614c.pdf>
- Complete page 3 of Form 14446 – Virtual VITA/TCE Taxpayer Consent
<https://www.irs.gov/pub/irs-pdf/f14446.pdf>

Income Documents

- Wages (Form W-2)
- Interest from checking and savings accounts (Form 1099-INT)
- Dividend Transactions (Form 1099-DIV)
- Unemployment Compensation (Form 1099-G)
- Retirement account transactions (Form 1099-R, Form SSA-1099, Form RRB 1099)
- Gambling Winnings (Form W2-G)
- Stock transactions with basis reported (Form 1099-B)
- Self-Employment Income
 - 1099-MISC or gross receipts from work
 - Business expenses: Supplies, advertisement, etc.
 - Vehicle information (if deducting mileage): Year vehicle was placed in service, total business miles, total commuting miles, and total personal miles

Adjustments/Deductions

- Student loan interest payments (1098-E)
- Educator Expenses for K-12 (receipts)
- Charitable Contributions

Child Care Expenses

- Child care expenses (Provider's name, address and SSN or Employer Tax ID)

Higher Education Expenses

- Student tuition and book expenses (1098-T, account statement, receipts for books and supplies); total in the following categories:
 - Tuition _____
 - Fees _____ Academic fees only
 - Books _____ Include only course required books
 - Supplies _____ Include only course required supplies

Due to IRS regulations, IRS-Certified Volunteers cannot prepare returns with the following characteristics:

- Business income with a net loss
- Expenses of \$25,000
- Vehicle expenses reported as actual income
- Expenses for employees
- Contract labor
- Business use of home
- Casualty losses
- Cost of goods sold (inventory)
- Return allowances
- Rental properties, including AirBNB
- Income from controlled substances, such as marijuana