

Form 13614-C Job Aid for Volunteers

View photo ID's for each taxpayer and spouse (if filing a joint return).	Name as shown on Social Security records (see Tab K for information hyphenated or double names).	Taxpayer's current address . (where to mail refund and other correspondence).	Use Tab C, to verify taxpayer and spouse's dependency status.	Refer to Tab P if taxpayer is a victim of identity theft.	Refer to Pub 17, for definition of Legally Blind, Totally and Permanently Disabled, and Full Time Student.	If not a US citizen, use the Determining Residency Status decision tree in Tab L to determine taxpayer/spouse residency for tax purposes.
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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.

• Please complete pages 1-3 of this form.
 • You are responsible for the information on your return. Please provide complete and accurate information.
 • If you have questions, please 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 wi.voltax@irs.gov

Part I – Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)

1. Your first name	M.I.	Last name	Telephone number	Are you U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Telephone number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address		Apt#	City	State
4. Your Date of Birth	5. Your job title		6. Last year, were you: b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No	a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No
7. Your spouse's Date of Birth	8. Your spouse's job title		9. Last year, was your spouse: b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No	a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No
10. Can anyone claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you or your spouse: a. Been a victim of identity theft? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> No b. Adopted a child? <input type="checkbox"/> Yes <input type="checkbox"/> No				

Part II – Marital Status and Household Information

1. As of December 31, 2016, were you:
 Unmarried (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)
 Married a. If Yes, Did you get married in 2016? Yes No
 Divorced b. Did you live with your spouse during any part of the last six months of 2016? Yes No
 Legally Separated Date of final decree _____
 Widowed Date of separate maintenance agreement _____
 Year of spouse's death _____

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	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/16 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	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)	Did this person have less than \$4,050 of income? (yes/no)	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)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					

Taxpayer must include everyone who lived with the taxpayer and anyone the taxpayer supported who lived elsewhere. Always confirm this information during the interview process, especially if the taxpayer did not list anyone.	Verify birth date for each person included on the tax return. Note: Incorrect birth dates may cause e-file rejection.	Verbally confirm the number of months each person listed lived in the taxpayers' home.	If not a US citizen, see Tab L, Determining Residency Status decision tree, to determine residency for tax purposes.	If taxpayer's marital status changed in 2016 (Married or Divorced), verify how it may affect ACA and if the return may be "Out of Scope".	The Certified Volunteer Preparer will complete these questions for each listed person during the Interview	See Page 3 to verify if taxpayer listed additional names. Use page 4 to record interview notes.
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Important Reminder: Review all information in Part II before determining Filing Status and Dependency Exemptions.

Use Tabs B & C to make determinations.

Important Reminder: Do not refer taxpayers to the Voltax e-mail address for IRS help or refund information.
Refer to the back cover of Pub 4012 for appropriate IRS referrals.

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Important Reminder: During the interview, question taxpayers about any items marked "Unsure" and mark them "Yes" or "No". Modify any taxpayer answers to correctly reflect all information obtained during the interview.

Rate box for each question in each section

Unsure Part III – Income – Last Year, Did You (or Your Spouse) Receive

- (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year?
- (A) Tip Income?
- (B) Scholarships? (Forms W-2, 1098-T)
- (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
- (B) Refund of state/local income taxes? (Form 1099-G)
- (B) Alimony income or separate maintenance payments?
- (A) Self-Employment income? (Form 1099-MISC, cash)
- (A) Cash/check payments for any work performed not reported on Forms W-2 or 1099?
- (A) Income (or loss) from the sale of Stocks, Bonds or Real Estate? (including your home) (Forms 1099-S, 1099-B)
- (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
- (A) Payments from Pensions, Annuities, and/or IRA? (Form 1099-R)
- (B) Unemployment compensation? (Form 1099-G)
- (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
- (M) Income (or loss) from Rental Property?
- (B) Other income? (gambling, lottery, prizes, awards, jury duty, Sch K-1, royalties, foreign income, etc.) Specify

Enter all W-2 information; see Tab D.

If yes, verify tips were reported to employer. If not, complete Form 4137 (Advanced).

See Tab D for information about F1098T.

Verify the return is within the scope of VITA/TCE Programs.

If yes, determine if taxable.

Unsure Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay

- (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? Yes No
- Contributions to a retirement account? IRA (A) 401K (B) Roth IRA (C) Other
- (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
- (B) Unreimbursed employee business expenses? (such as uniforms or mileage)
- (B) Medical expenses? (including health insurance premiums)
- (B) Home mortgage interest? (Form 1098)
- (B) Real estate taxes for your home or personal property taxes for your vehicle? (Form 1099)
- (B) Charitable contributions?
- (B) Child or dependent care expenses such as daycare?
- (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
- (A) Expenses related to self-employment income or any other income you received?
- (B) Student loan interest? (Form 1098-E)

See Tab E for definition of alimony.

See Tab J and compare credits and adjustments.

Advise taxpayer of records requirements (Sch A) see Pub 17.

Unsure Part V – Life Events – Last Year, Did You (or Your Spouse)

- (HSA) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
- (A) Have debt from a mortgage or credit card cancelled/forgiven by a commercial lender? (Forms 1099-C, 1099-A)
- (A) Buy, sell or have a foreclosure of your home? (Form 1099-A)
- (B) Have Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year?
- (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
- (B) Live in an area that was affected by a natural disaster? If yes, where?
- (A) Receive the First Time Homebuyers Credit in 2008?
- (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?
- (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?

If yes, ask taxpayer for provider's TIN.

Check for tax benefits for declared disaster areas.

Certification indicators (B, A, HSA, M) should only be used to assign returns to preparers.

Final certification level determinations should be made by using the Scope of Service Chart after a completing the interview process.

Not all of these items are reported on F1040, Line 21. See Pub 17.

Verify eligibility for Saver's Credit.

Include only qualified unreimbursed expenses (Sch A) See Pub 17.

Student Loan Interest adjustment See Tab E.

The taxpayer may have a requirement to repay their credit.

Ask taxpayer for a copy of last year's return to locate necessary information.

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Rate box for each question in each section

Unsure Part VI - Health Care Coverage - Last year, did you, your spouse, or dependent(s)

- (B) Have health care coverage?
- (B) Receive one or more of these forms? (Check the box) Form 1095-B Form 1095-C
- (A) Have coverage through the Marketplace (Exchange)? [Provide Form 1095-A]
 - (A) If yes, were advance credit payments made to help you pay your health care premiums?
 - (A) If yes, is everyone listed on your Form 1095-A being claimed on this tax return?
 - (B) Have an exemption granted by the Marketplace?

Visit <http://www.healthcare.gov> or call 1-800-318-2596 for more information on health insurance options and assistance.

If advance payments of the premium tax credit were paid on your behalf to help pay your health insurance premiums, you should report life change events, marital status or family size changes, to your Marketplace. Reporting changes will help to make sure you are getting the proper amount.

Refer taxpayers who have questions or need coverage to this web site/phone number.

You must use the flow chart in Tab ACA for all taxpayers.

Taxpayer must provide a copy of Form 1095-A if they received insurance through the marketplace.

Receiving advanced payments creates an automatic filing requirement. See Pub 17.

Complete for Taxpayers and dependents after answering questions in the Certified Volunteer Preparer Section (Page 1, Part II).

	Dependent in the household (as in Part II)	MEC		Part Year MEC (mark months with coverage)												Exemption (mark months exemptions applies)												Exemption All Year	N
		Entire Year	No MEC	J F M A M J J A S O N D												J F M A M J J A S O N D													
Dependent																													
Dependent																													