

Return Preparation at VITA/TCE Sites

General Guidelines on who is eligible for VITA assistance, and what information taxpayers must provide

Provided by IRS – January 2004

INDIVIDUAL INCOME TAX RETURNS

- Total income of \$35,000 or less. We are not strict with the \$\$ criteria. We look more at the complexity of the return, that taxpayer's situation and the degree of training volunteers have received.
- Form 1040, 1040A, and 1040EZ.
- Schedules A, B (Interest Only), EIC, and R and D.
- Dependent Care (Form 2441), Education (Form 8863), Adoption Credits (Form 8839), Additional Child Tax Credit (Form 8812), and Retirement Savings Contribution Credit (Form 8880).
- E-file for Federal and State returns will be available at some sites. The VITA/TCE site listing identifies those sites that have e-filing available.

The following information is **required** for return preparation:

- ✓ Photo ID, Social Security cards or Adoption Taxpayer Identification Number cards, and dates of birth, for yourself, spouse and dependents.
- ✓ **Both** spouses must be present to e-file jointly and sign the required forms.
- ✓ Bank account and Routing Transmit Numbers if you are requesting direct deposit of your refund.
- ✓ **All** W-2's, 1099's, and other income information documents.
- ✓ List of expenses and the day care provider's name, address, and identification number if you have qualified day care expense for your dependents.
- ✓ Advanced Child Tax Credit Information for 2003.