

# VITA – Volunteer Income Tax Assistance

IRS-SPEC Office

# What is VITA?

Volunteer Income Tax Assistance (VITA) is a Free Tax Return Preparation Program for low to moderate income families and individuals. The utilization of free tax preparation sites allows low-income working families to keep significant amounts of their income in their own pockets that would otherwise be paid to a paid tax preparer.

# Tax Counseling for the Elderly

In addition to VITA, the Tax Counseling for the Elderly (TCE) Program offers free tax help for all taxpayers, particularly those who are 60 years of age and older, specializing in questions about pensions and retirement-related issues unique to seniors. The IRS certified volunteers who provide tax counseling are often retired individuals associated with non-profit organizations that receive grants from the IRS.

# VITA Facts

- Volunteers assisting with the VITA Program come from all walks of life: retirees, college and high school students, IRS employees, and people who just want to help in their communities.
- Certified volunteers sponsored by various organizations receive training to help prepare tax returns in communities across the country.

# VITA Facts - continuation

- VITA sites are generally located in community and neighborhood centers, libraries, schools, and other convenient locations. Most locations offer free electronic filing.
- The VITA Program income eligibility is based on the Earned Income Tax Credit income limits.



# IRS Certified volunteers Providing **FREE TAX PREPARATION**

IRS VITA/TCE return preparation sites are operated by certified volunteers. Site operating hours and services offered may be limited. In addition, by law, some sites provide priority services to seniors. Please be advised that you may not be immediately served. Your patience and understanding is appreciated.

## Will Prepare

- Wages, salaries, etc. (Form W-2)
- Interest Income (Form 1099-INT)
- Dividends Received (Form 1099-DIV)
- State Tax Refunds (Form 1099-G)
- Unemployment Benefits (Form 1099-G)
- IRA Distributions (Form 1099-R)
- Pension Income (Form 1099-R, RRB-1099, CSA-1099)
- Social Security Benefits (SSA-1099)
- Simple Capital Gain/Loss (Form 1099-B)
- Sale of Home (1099-S) *limited*
- Self-employed Income (Form 1099-MISC) *limited*
- Gambling Winnings (Form W-2G)
- Cancellation of Debt (Form 1099-C) *limited*
- Health Savings Accounts (Form 1099-SA) *limited*
- Itemized Deductions *limited*
- Education Credits (Form 1098-T)
- Child Tax Credit
- Earned Income Credit
- Affordable Health Care Statements (Forms 1095-A, B or C)
- Prior Year and Amended Returns *limited*

## Will Not Prepare

- Schedule C with losses
- Complicated & advanced Schedule D (capital gains and losses)
- Form SS-5 (request for Social Security Number)
- Form 8606 (non-deductible IRA)
- Form 8615 (minor's investment income)
- Form SS-8 (determination of worker status for purposes of federal employment taxes and income tax withholding)



**Please see a  
professional preparer  
for assistance with  
complicated returns.**

## What to Bring

- For married filing joint, both spouses must be present
- All Forms W-2 and 1099
- Information for other income
- Information for all deductions/credits
- A copy of last year's tax return
- Proof of account for direct deposit of refund
- Social Security cards or Individual Taxpayer Identification notices/cards for you, your spouse, and/or dependents
- Proof of identification for yourself and/or your spouse
- Total paid to day care provider and their tax ID number
- Birth dates for you, spouse and or dependents on the return
- Proof of foreign status if applying for ITIN
- Forms 1095-A, B or C (Affordable Health Care Statements)
- For prior year or returns, copies of income transcripts from IRS (and state, if applicable)

# Find a VITA or TCE Site Near You

- VITA Sites are located all over New England, over 600 VITA and TCE sites.
- To locate the nearest VITA or TCE site near you, use the VITA Locator tool:

<http://irs.treasury.gov/freetaxprep/>

or call 800-906-9887