For-Hire Driver Pre-Appointment Instructions

Includes rideshare drivers *(Uber, Lyft and similar services)*
Includes delivery & courier drivers *(Grubhub, DoorDash, Postmates and similar services)*

Congratulations, if you are an independent contractor providing rideshare or courier services then you are also a small business owner! The Tax-Aide service can prepare an in-scope personal income tax return for you, including a Schedule C for sole proprietorship business income. However, as a business owner you are responsible to keep track of and understand all of your business income and expenses.

For us to prepare your tax return, all of the following are mandatory.

- *All 3 of the following are required from every service you drove for. These probably were not mailed to you, so you'll have to login to your account(s) for whatever service(s) you are driving for.* ***If you have any difficulty in getting these or in understanding them, you'll need to contact the service you were working for before coming in to your appointment.***

  1. Form 1099-K: *summarizes payments received from all the clients that you drove or delivered to. If you had less than $20,000 in payments from your service or less than 200 trips, you may not have gotten a 1099-K; however this income is still taxable.*
  2. Form 1099-MISC: *summarizes payments received from the service you worked for, including promotions, referrals and other payments. Typically, these are only produced for amounts of $600 or more, but smaller amounts are still taxable.*
  3. Tax Summary (may be called something similar, for example: Annual Summary, Annual Statement, etc.) *produced by whatever service(s) you were working for. This breaks down your annual earnings and some of your business-related expenses that may be deductible.*

  - Print *all of these prior to your appointment. We cannot work off of your phone or a website you log into.*

- Other business income and expenses. **Note:** *If you drove for both a rideshare service and delivery/courier service then all of the below must be broken out between those 2 categories (Uber and Lyft can be combined, but must be separate from Grubhub and DoorDash which can be combined).*

  1. Summary of **cash** tips received. *Do not include tips received through the service as they would have included them already in your 1099-K or equivalent.*
  2. Summary of your recorded miles driven in 3 categories. *You need a detailed log to substantiate your mileage for the IRS, but need to provide totals for these categories.*

     - Business miles: *Includes miles driven while you had a customer in the car or were delivering to one. Also includes miles driven between rides/deliveries excluding to/from your first/last trip of the day (see next bullet). For TY2023, business miles will be expensed at 65.5 cents per mile.*
     - Commutation: *includes miles driven to/from your first/last customer of the day.*
     - Other miles

AARP Foundation
Tax-Aide

Free Tax Preparation support is provided by IRS-Certified **Volunteers** to

<u>Low to Moderate Income Filers</u>

in need of assistance.

(no age restrictions or membership required)

<u>PRIOR TO YOUR APPOINTMENT</u>

- **COMPLETE the enclosed**
  - ***<u>NY3 Intake Form</u>***
  - ***<u>IRS Intake/Interview and Quality Review Sheet</u>***
- **COLLECT all the required documents outlined in**
  - ***<u>Documents We Need to Prepare Each Tax Return</u>***

Note information you received in your <u>appointment confirmation email</u> regarding additional forms you may need for your appointment. ***(Don't see it? Check your spam folder)***

<u>RETURNS WITH INCOME FROM Lift / DoorDash / Grub Hub</u>

- **Print out and complete a separate packet found at <u>HV-CASH.org</u>**

<u>OUT OF SCOPE RETURNS (IRS WILL NOT PERMIT TAX AIDE TO COMPLETE)</u>

- Tax-Aide is unable to prepare a return with digital (Cryptocurrency) exchanges.
- Tax-Aide is unable to prepare a returns claiming the Electric Vehicle Tax Credit.
- Tax-Aide is unable to prepare a return for filers looking for a tax credit for Solar Panels or Geothermal Systems.

If you have questions on this process, please contact us through the United Way's Help Line, by dialing 211 or 1-800- 899-1479, Monday - Friday 9:00 am - 4:00 pm or anytime at leddy@dutchesscap.org

<u>This entire packet is also available for download from HV-CASH.org</u>

NY3 - New York State Tax Information Form

(For use by AARP Foundation Tax-Aide Program)

AARP Foundation
Tax-Aide

Taxpayer's Last Name:	County:	School District:
Time lived in NY: ___entire tax year ___less than 6 months ___more than 6 months, less than entire tax year.		

Consider "YOU" in most questions to include spouse if filing a joint return and dependents.

Credits You May Be Entitled To	YES?
1. Did you pay long-term care insurance premiums? (IT-249)	
2. Were you an active volunteer firefighter or ambulance worker for the entire tax year? (IT-245)	
3. Did you pay unreimbursed undergraduate college tuition expenses by cash, check, credit card, 529 plans, or with borrowed funds, for yourself, your spouse, or your dependent(s)? Note: Does not include scholarships or other financial aid not required to be repaid. (IT-272 or IT-203B)	
4. Did you pay child support for a minor child not living with you (noncustodial parent) through the NYS support collection unit for at least half of the year? (IT-209)	
5. Was the total income for all individuals living in the household $18,000 or less AND the NY home you owned and occupied have a current market value of $85,000 or less OR was your monthly rent $450 or less not counting utilities? (IT-214)	
6. Was any of your income earned in or taxed by another state? (IT-112R) Which state(s):	
7. Do you use clean fuel oil (biofuel) for residential heating? Bring required details/invoices that must include purchase date, gallons of biofuel, and % of biodiesel per gallon of biofuel. (IT-241)	
8. Did you purchase, install, or lease a solar energy or geothermal system or equipment at your residence during the tax year? (IT-255) (IT-267) (out of scope for Tax-Aide)	
9. Did you pay nursing home special assessment expenses during the tax year? (IT-258)	
10. Did you purchase an electric vehicle (EV) during the current tax year? (out of scope for Tax-Aide)	

Additions and Subtractions You May Be Entitled To	YES?
11. Did you make contributions to, or receive a distribution from, a New York State 529 College Savings Plan during the tax year? Bring documentation. (Contributions=Subtractions from Income) (Distributions=Additions to Income)	
12. Did you repay income received in a prior tax year that was previously included in NY income? (Subtractions from Income/Other Subtractions)	
13. Did you receive a healthcare and mental hygiene worker's bonus? Bring records if not on W2. (Subtractions from Income/Other Subtractions) (IT-225) (S-143)	
14. Are you currently disabled, under age 65, and receiving a disability pension during the tax year? (Subtractions from Income) (IT-221)	
15. Did you receive payments to care for an individual living in the same home? (Addition)	

16. For Beneficiary Pensions Only	____ Public Safety Officer Beneficiary	____ Disability Beneficiary
Pension Start Date:	Tax Year Spouse Died:	Spouse's Birth Date:
If receiving a joint beneficiary pension or IRA payments what share did you receive?		%

(For Tax Counselor Information = All "IT" items in Taxslayer/NYS Module/Credits)

*** FOR TAX PREPARER USE ONLY ***
Pension Subtraction Scratch Pad for NY State Resident Tax Returns – 2024

NYS Return → Subtractions → Certain Pension Income is Excluded from New York taxable income

Enter taxable amount of each pension to subtract (round each pension separately to the nearest dollar)

NY & FEDERAL PUBLIC PENSIONS	TAXPAYER NYS, NY Local & Federal: TaxSlayer will total and carry to IT-201 Line 26	SPOUSE
Taxable amounts of pensions from NYS and NY local governments or the federal government, the US, its territories, and possessions.	$	$

OTHER/PRIVATE PENSIONS	Other Pensions: TaxSlayer will total and carry to IT-201 Line 29	
Taxable amounts of IRAs and pensions not listed above that are received after age 59½. See quick reference for IRC 403(b) / 125 / 401(k) / 457, beneficiaries & former spouses.	$ (Max $20,000 across all pensions)	$ (Max $20,000 across all pensions)

RRB-1099 and RRB-1099-R Pension Subtractions:

- Do not include amounts from RRB-1099 blue tier 1 (automatically subtracted as Social Security equivalent)
- Do not include amounts from RRB-1099-R green tier 2 in either the public or private pension subtractions; instead enter as Subtraction→Other Subtraction (No limit applies). Enter separate Other Subtractions for taxpayer and spouse, if applicable. For more info, see IT-225 Instructions for Code S-122.

Other/Private Pension Subtractions:

- TP & spouse each can exclude up to $20,000 of their own pension income; this is not $40,000 shared by both
- Also includes periodic distributions …
  - … from an annuity contract (IRC section 403(b)) purchased by an employer for an employee and the employer is a corporation, community chest, fund, foundation, or public school
  - … of benefits from a cafeteria plan (IRC section 125) or a qualified cash or deferred profit-sharing or stock bonus plan (IRC section 401(k))
  - … from government and tax-exempt organization deferred compensation plans (IRC section 457)
- Pensions from another country qualify even w/o 1099-R

1099-R Distribution Code D prefix/suffix, including 4D, D4, 7D, D7 (Non-Qualified Annuity):

- Do not include these distributions in pension subtractions as these do not qualify for the $20,000 exclusion
- If this is a Length of Service Award Payment then enter it as a LOSAP in Subtractions → Other Subtractions

1099-R Distribution Code 1 or 2 (Early Distributions):

- True early distributions (taxpayers under 59½) do not qualify for the $20,000 private pension exclusion
- For mistaken early distribution code 1, see NTTC Pub 4012 page H-5, footnote 2

1099-R Distribution Code 3 (Disability):

- If younger than minimum retirement age established by employer:
  - Check box on 1099-R screen to report income as wages
  - Simplified Method to recover box 9b employee contribution doesn't apply until minimum retirement age

  (cont.)
  - NY public (federal, NYS, and NY local government) pension subtraction still applies if otherwise qualified
  - Can't use NY private pension subtraction. Consider IT-221 Disability Income Exclusion (Other Subtractions).
    - Note: $20,000 max limit applies to sum of IT-221 and other/private pension exclusions.
- Certain NYPD/FDNY line of duty disability pensions are tax free, so no pension subtraction is taken

1099-R Distribution Code 4 (Death/Survivors benefit):

- In TaxSlayer navigate to NYS → Basic Information and select "Yes" in the drop-down list for "Were IRA Distributions from a beneficiary?" and/or "Were Pension Distributions from a beneficiary?"
- Exclusion is subject to the decedent's $20,000 limitation and age if they were still alive. If TP transfers death benefit into their own name, it now becomes subject to the TP's own age (59½) and $20,000 limitations.
- Amount of decedent's exclusion allocated to their beneficiaries is first reduced by amount the decedent subtracts on their own tax return, if any. Remaining exclusion limit is prorated across multiple beneficiaries via ratio of (individual's inheritance of pensions & annuities) / (total inheritance of P&A by all beneficiaries).

Former Spouses (Payments received pursuant to a qualified domestic relations order (QDRO):

- Direct payment from "Public Pensions" to former spouses from ex-spouse's pension pursuant to a QDRO retain their character as NY/Federal government pension payments. Include in "Public Pensions" subtractions
- Direct payments from a "Private Pension" to former spouses from their ex-spouse's pension pursuant to a QDRO do not qualify for the $20,000 exclusion (no subtraction)

Qualified Charitable Distributions (QCD):

- Follow federal procedure from Publication 4012 and then ensure the NY State Distribution in 1099-R box 16 (and local box 19 if applicable) has also been reduced by the amount of the QCD
- Boxes 16 and 19 may need to be manually adjusted in TaxSlayer if you saved the 1099-R entry before making the QCD adjustment in box 2a

Reference Guide for Documents Needed to Prepare Each Tax Return

- ✓ Bring to your appointment all items that are applicable to you.
- ✓ **If waiting for a tax form 2 days before your appointment, call and reschedule**.
- ✓ Electronic/Digital documents **must be printed**
- ✓ Look at your tax return documents from the prior tax year:
  - ➢ Make certain you have a tax form from every organization.
  - ➢ Make sure you know why you do not have that form for the current filing year.

Required Documents	
Government-issued photo ID for you (and your spouse if married filing joint)	Driver's license, passport, military or other government ID card. If you have a Driver's license or DMV State ID for taxpayer (and spouse) it is required for filing NYS return.
Social Security card or ITIN (for everyone listed on return)	Original cards only. Photocopies not accepted. Social Security office documents, Social Security SSA-1099 statements. ITIN supported by an issuing letter.
Identity Theft or Self-Requested PIN Number	If a victim of identity theft or a PIN was requested from the IRS, bring the annually available (in January) PIN number for each person on the tax return that has a PIN
Your prior year tax returns (Federal & State)	For comparison purposes and carryovers
For **Direct Deposit** or **Direct Debit** Fastest and safest way to receive refund or pay balance due	Check or documentation with your bank's name, routing number, and your account number. Do not provide a deposit slip for your account.
Most Common Income Forms and Documents	
Form SSA-1099 – Social Security Benefit Statement	From Social Security Administration showing benefits received in the current tax filing year.
Form 1099-R – Distributions from retirement accounts	Includes, pensions, annuities, retirement or profit-sharing plans, insurance contracts, IRAs and rollover distributions.
Form RRB-1099-R – Railroad Retirement Board Annuities and Pensions	Retirement or pension income from you or your spouse's railroad retirement
Form W-2 – Wages/Salary from employment	A W-2 from every place you were employed during the tax filing year.
Form 1099-INT - Interest Income **Form 1099-DIV** - Dividend Income	You may receive these from your bank, credit union, broker, mutual funds, insurance companies etc.
Form 1099-B Proceeds from Broker and Barter Exchange Transactions	Brokerage statements, etc. showing your stock, bond, and other investment transactions
Form 1099-G - Unemployment compensation	NYS Dept of Labor automatically mails forms unless you previously opted to only receive tax forms electronically. If you have an online account, download and print the form at labor.ny.gov/signin in mid-January
Form 1099-NEC – Nonemployee Compensation	Income for work performed as an independent contractor or for self-employment. See **Itemizing Deductions**.

Form 1099-MISC – Miscellaneous Information	Income received from royalties, rents, prizes or awards, or medical and health care payments
Form W-2G – Gambling Winnings	Includes casino, bingo or lottery winnings. Losses only if you itemize the amount of winnings.
Form 1099-C – Cancellation of Debt	For non-business credit card debt. Cannot be related to bankruptcy or if you were insolvent.
Form 1099-K – Payment Card and 3rd Party Network Transactions	May receive this form if you performed for hire driving services or received income through a 3rd party payment network – Ex. Uber, Lyft, DoorDash, GrubHub, etc.
Form 1098-T –Tuition Statement	Sent from an educational institution attended by you, your spouse, or dependent(s)
Education Expenses	Download **Education Credit Worksheet** from **www.HV-CASH.org** to summarize expenses for each student
Cash and **Other Income**	All cash income is reportable and subject to tax. i.e. jury duty, election inspector, gambling winnings for which you did not receive a W-2G, etc.
If Itemizing Deductions - Typical Forms and Documents	
Non-Business or Personal Itemized Deductions	Download **Schedule A Worksheet - www.HV-CASH.org**. Typically your standard deduction is more beneficial compared to itemizing expenses
Self-Employment Form 1099-NEC expenses	Download **Schedule C Worksheet**- **www.HV-CASH.org**
If you are a **homeowner**	• School & property tax bills (county/city/town/village/library) • If you received a STAR Credit check (typically around Aug/Sept), bring a record of the amount of that check. • **Form 1098** Mortgage Interest Statement
Other Forms, Documents, and Information That May Be Needed	
Form 1095-A: Health Insurance Marketplace Statement If you or anyone on your tax return obtained health insurance through the Marketplace with a Premium Tax Credit you **MUST** bring the **1095-A Form**	
Divorced or Legally Separated and Receiving Alimony, the Following is Required: • Former Spouse's Full Name & Social Security Number Date of Final Decree or Date of Maintenance Decree & Amount of Alimony	
• **Married Filing Separately:** Spouse's Full Name and Social Security Number	
• **Federal and State Estimated Payments:** Payment amounts and dates	
Health Savings Accounts (**HSA**) information or documents needed: • Benefit for **taxpayer** or **family** and the **number of months covered** **Form 5298-SA** for **Contributions** not listed on W2 & **Form 1099-SA** for **Distributions**	
If filing **ANY PRIOR YEARS' TAX RETURN**, **ADDITIONAL INFORMATION WILL BE REQUIRED**. Go to, **www.HV-CASH.org** for a complete list.	

Form **13614-C** (November 2024)	Department of the Treasury - Internal Revenue Service **Intake/Interview and Quality Review Sheet**	OMB Number 1545-1964

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

- Complete pages 1-6 of this form.
- You are responsible for the information on your return. Provide complete and accurate information.
- If you have questions, 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 ts.voltax@irs.gov

Your first name *(pronouns, optional)*	M.I.	Last name	Your date of birth	Your job title
Spouse's first name *(pronouns, optional)*	M.I.	Last name	Spouse's date of birth	Spouse's job title

Mailing address	Apt #	City	State	ZIP code

Your telephone number	Spouse's telephone number	Email address *(optional)*	Did you live or work in two or more states in 2024 ☐ Yes ☐ No

Check if you or your spouse were in 2024:

A U.S. citizen	☐ You	☐ Spouse	☐ No
In the U.S. on a visa	☐ You	☐ Spouse	☐ No
A full-time student	☐ You	☐ Spouse	☐ No
Legally blind	☐ You	☐ Spouse	☐ No
Totally and permanently disabled	☐ You	☐ Spouse	☐ No
Issued an identity protection PIN (IPPIN)	☐ You	☐ Spouse	☐ No
Owners or holders of any digital assets	☐ You	☐ Spouse	☐ No

If due a refund, how would you like your refund
- ☐ Direct deposit
- ☐ Check by mail
- ☐ Split refund between accounts
- ☐ Other ____________

If you have a balance due, how would you like to make your payment
- ☐ Bank account
- ☐ IRS.gov Direct Pay
- ☐ Set up installment agreement
- ☐ Mail payment to IRS

Would you like to receive written communications from the IRS in a language other than English ☐ You ☐ Spouse ☐ No

What language ____________

Would you like information on how to vote and/or how to register to vote ☐ Yes ☐ No

Would you, or your spouse if married filing jointly, like $3 to go to the Presidential Election Campaign Fund ☐ You ☐ Spouse ☐ No

As of December 31, 2024, what was your marital status

☐ **Never Married**

☐ **Married** If married, were you married for all of 2024 ☐ Yes ☐ No

Did you live with your spouse during any part of the last six months of 2024 ☐ Yes ☐ No

☐ **Divorced** Date of final decree ____________

☐ **Legally Separated but not Divorced** Date of separate maintenance decree ____________

☐ **Widowed** Year of spouse's death ____________

To be completed by certified volunteer: Can anyone else claim the taxpayer or spouse on their tax return ☐ Yes ☐ No

List the names below of everyone who lived with you last year (except your spouse) **AND** anyone you supported but did not live with you last year.					Answer Yes or No (Y/N)					**To be completed by certified volunteer (Yes, No, or N/A)**				
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued IPPIN	Qualifying child or relative of any other person	This person provided more than 50% of their own support	This person had less than $5,050 of income	Taxpayer(s) provided more than 50% of support for this person	Taxpayer(s) paid more than half the cost of maintaining a home for this person

Income: **Answer the following questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.**

Received money from any of the following in 2024:	(To be completed by certified volunteer) Income to be included	Notes/Comments
☐ (B) Wages as a part-time or full-time employee How many jobs ____	☐ (B) W-2s # ____	
☐ (B/A) Tips	☐ (B/A) Tips (Basic when reported on W2)	
☐ (B/A) Retirement account, pension or annuity proceeds	☐ (B/A) 1099-R (Basic when taxable amount is reported) # ____ ☐ (A) Qualified Charitable Distribution From 1099-R $ ____	
☐ (B) Disability benefits (such as payments from insurance and worker's compensation)	☐ (B) Disability benefits on 1099-R or W-2 # ____	
☐ (B) Social Security or Railroad Retirement Benefits	☐ (B) SSA-1099, RRB-1099 # ____	
☐ (B) Unemployment benefits	☐ (B) 1099-G # ____	
☐ (B) Refund of state or local income tax	☐ (B) Refund $ ____ ☐ (B) Itemized last year ☐ Yes ☐ No	
☐ (B) Interest or dividends (bank account, bonds, etc.)	☐ (B) 1099-INT # ____ ☐ (B) 1099-DIV # ____	
☐ (A) Sale of stocks, bonds or real estate Did you report a loss on last year's return ☐ Yes ☐ No	☐ (A) 1099-B (include brokerage statement) # ____ ☐ Capital loss carryover ☐ Yes ☐ No	
☐ (B) Alimony	☐ (B) Alimony $ ____ Excluded from income ☐ Yes ☐ No	
☐ (A/M) Income from renting out your house or a room in your house If yes, did you use the dwelling unit as a personal residence and rent it for fewer than 15 days ☐ Yes ☐ No ☐ Income from renting personal property such as a vehicle	☐ (A/M) Rental income (Advanced when the dwelling is a personal residence and rented for fewer than 15 days) ☐ Rental expense $ ____	
☐ (B) Gambling winnings, including lottery	☐ (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) # ____	
☐ (A) Payments for contract or self-employment work Did you report a loss on last year's return ☐ Yes ☐ No	☐ (A) Schedule C ☐ 1099-MISC # ____ ☐ 1099-NEC # ____ ☐ 1099-K # ____ ☐ Other income reported elsewhere ☐ Schedule C expenses $ ____	
☐ Any other money received during the year? (example: cash payments, jury duty, awards, digital assets, royalties, union strike benefits)	☐ Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)	

Expenses and Tax Related Events: Answer the questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.

Paid any of the following expenses to itemize in 2024?	(To be completed by certified volunteer) Standard or Itemized Deductions	Notes/Comments
☐ (A) Mortgage Interest	☐ (A) 1098 # ____	
☐ (A) Taxes: state, local, real estate, sales, etc.		
☐ (A) Medical, dental, prescription expenses	☐ (B) Standard deduction ☐ (A) Itemized deduction	
☐ (A) Charitable contributions		

Paid any of these expenses in 2024?	(To be completed by certified volunteer) Expenses to report	Notes/Comments
☐ (B) Student loan interest	☐ (B) 1098-E	
☐ (B) Child and dependent care	☐ (B) Child and dependent care credit	
☐ (B/A) Contributions to a retirement account	☐ (B/A) IRA (Basic if a Roth IRA or 401K)	
☐ (B) School supplies by a teacher, teacher's aide or other educator	☐ (B) Educator expenses deduction $	
☐ (B) Alimony payments (do not include child support)	☐ (B) Alimony payments with spouse's SSN $ ____ Adjustment to income ☐ Yes ☐ No	

Did any of the following happen during 2024?	(To be completed by certified volunteer) Information to report	Notes/Comments
☐ (B) You or someone in your family took educational classes (technical school, college, job related, etc.)	☐ (B) Taxable scholarship income ☐ (B) 1098-T (itemized statement from school, invoice, etc.) ☐ (B) Education credit or tuition and fees deduction	
☐ (A) Sell a home	☐ (A) Sale of home (1099-S)	
☐ (A) Have a health savings account (HSA)	☐ HSA contributions ☐ HSA distributions	
☐ (A) Purchase health insurance through the Marketplace (Exchange)	☐ (A) 1095-A	
☐ (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.)	☐ (B) Energy efficient home improvement credit	
☐ (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender	☐ (A) 1099-C	
☐ (A) Have a loss related to a declared Federal disaster area	☐ (A) 1099-A ☐ Disaster relief impacts return	
☐ (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit)	☐ (B) EITC, CTC, AOTC or HOH disallowed in a previous year Year disallowed Reason	
☐ Receive any letter or bill from the IRS	☐ Eligible for Low Income Taxpayer Clinic referral	
☐ (B) Make estimated tax payments or apply last year's refund to 2024 taxes	☐ Estimated tax payments ____ ☐ Last year's refund applied to this year ____ ☐ Last year's return available	

Optional Information

The following information is for statistical purposes only. Your responses to these questions are not a part of your tax return and are not transmitted to the IRS with your tax return. You are not required to answer these questions.

1. Would you say you can carry on a conversation in English	☐ Very well	☐ Well	☐ Not well	☐ Not at all	☐ Prefer not to answer
2. Would you say you can read a newspaper in English	☐ Very well	☐ Well	☐ Not well	☐ Not at all	☐ Prefer not to answer
3. Do you or any member of your household have a disability	☐ Yes	☐ No	☐ Prefer not to answer		
4. Are you or your spouse a Veteran of the U.S. Armed Forces	☐ Yes	☐ No	☐ Prefer not to answer		

5. What is your race and/or ethnicity? Select all that apply

☐ **American Indian or Alaska Native** *(for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)*

☐ **Asian** *(for example, Chinese, Asian Indian, Filipino, Vietnamese, Korean, Japanese, etc.)*

☐ **Black or African American** *(for example, African American, Jamaican, Haitian, Nigerian, Ethiopian, Somali, etc.)*

☐ **Hispanic or Latino** *(for example, Mexican, Puerto Rican, Salvadoran, Cuban, Dominican, Guatemalan, etc.)*

☐ **Middle Eastern or North African** *(for example, Lebanese, Iranian, Egyptian, Syrian, Iraqi, Israeli, etc.)*

☐ **Native Hawaiian or Pacific Islander** *(for example, Native Hawaiian, Samoan, Chamorro, Tongan, Fijian, Marshallese, etc.)*

☐ **White** *(for example, English, German, Irish, Italian, Polish, Scottish, etc.)*

6. What is your spouse's race and/or ethnicity? Select all that apply

☐ **American Indian or Alaska Native** *(for example, Navajo Nation, Blackfeet Tribe of the Blackfeet Indian Reservation of Montana, Native Village of Barrow Inupiat Traditional Government, Nome Eskimo Community, Aztec, Maya, etc.)*

☐ **Asian** *(for example, Chinese, Asian Indian, Filipino, Vietnamese, Korean, Japanese, etc.)*

☐ **Black or African American** *(for example, African American, Jamaican, Haitian, Nigerian, Ethiopian, Somali, etc.)*

☐ **Hispanic or Latino** *(for example, Mexican, Puerto Rican, Salvadoran, Cuban, Dominican, Guatemalan, etc.)*

☐ **Middle Eastern or North African** *(for example, Lebanese, Iranian, Egyptian, Syrian, Iraqi, Israeli, etc.)*

☐ **Native Hawaiian or Pacific Islander** *(for example, Native Hawaiian, Samoan, Chamorro, Tongan, Fijian, Marshallese, etc.)*

☐ **White** *(for example, English, German, Irish, Italian, Polish, Scottish, etc.)*

Privacy Act and Paperwork Reduction Act Notice

We are asking for this information so you may participate in the IRS Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) program which provides IRS-certified volunteer income tax preparers to assist with basic income tax return preparation for qualified individuals. The IRS authority to collect this information is 5 U.S.C. section 301 and 26 U.S.C. section 7801. The information you provide may be disclosed to others who coordinate VITA/TCE staffing, outreach, and other VITA/TCE related activities. The IRS may only disclose your return and return information as provided by 26 U.S.C. section 6103. All other records may be disclosed only for purposes the IRS deems are compatible with the purpose for which IRS collected the records, and consistent with any routine use disclosures described in the System of Record Notice (SORN) Treasury/IRS 24.030, Customer Account Data Engine (CADE) Individual Master File (IMF). You may view Treasury/IRS SORNs on the Treasury SORN website at Treasury.gov/System of Records Notices (SORNs). Providing this information is voluntary however, if you do not provide the requested information the IRS volunteers may not be able to assist you with preparing and filing your tax return.

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:TS:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224.

Additional Notes/Comments

Optional Questions for AARP Foundation

16. How many people, including you, are part of your household? (Your household includes you and the number of other people financially supported by your annual household income.) (select one)

☐ 1 (yourself) ☐ 2 ☐ 3 ☐ 4 or more ☐ Prefer not to answer

17. Do you have a permanent disability or chronic condition that hinders or limits the amount of or kind of activities that you do?

☐ Yes ☐ No ☐ Prefer not to answer

18. Does your spouse have a permanent disability or chronic condition that hinders or limits the amount of or kind of activities that he/she does?

☐ Yes ☐ No ☐ Prefer not to answer

19. Do you rent or own your home?

☐ Rent ☐ Own ☐ Neither ☐ Prefer not to answer

20. What is your gender identity? (*select all that apply*)

☐ Male ☐ Female ☐ Non-Binary ☐ Prefer to self-describe ☐ Prefer not to answer

21. What is your spouse's gender identity? (*select all that apply*)

☐ Male ☐ Female ☐ Non-Binary ☐ Prefer to self-describe ☐ Prefer not to answer

22. Do you identify as LGBTQ+ (Lesbian, Gay, Bisexual, Transgender, Queer/Questioning, ...)?

☐ Yes ☐ No ☐ Prefer not to answer

23. Does your spouse identify as LGBTQ+ (Lesbian, Gay, Bisexual, Transgender, Queer/Questioning, ...)?

☐ Yes ☐ No ☐ Prefer not to answer

Opportunity to Save Your Refund

Whether you want to save for an upcoming purchase, unexpected expenses, or things that are important to you, tax time provides a key opportunity to plan for your future financial security.

In past seasons Tax-Aide users have either deposited some of their refund into a savings account or purchased a $50 savings bond. If you wish to start or continue saving your tax refund this year, let your Tax-Aide Counselor know.

How to Use this Intake Booklet

Welcome to our AARP Foundation Tax-Aide site. This Intake Booklet is one of the primary ways for you to provide information to the volunteer who will prepare your tax return. In addition to any paperwork you brought, this information will help give us a more complete picture of your tax situation and will also allow you to give us permission to take certain actions. Please complete the Booklet in its entirety and take a look at the following information to help you decide if you wish to give your consents and answer certain questions. **Your answers will not affect the preparation of your tax return.**

Demographic Questions: These are questions about you (and your spouse, if filing jointly). The data from these questions are used for statistical and program planning purposes.

Consent to Disclose Tax Return Information to VITA/TCE Tax Preparation Sites. If you had your tax return prepared at this site last year, some of your information (name, address, dependents, payers, etc.) will automatically appear when we prepare your return this time. You can also conveniently have your information available at any other AARP Foundation Tax-Aide or VITA Site. Sign this form if you want your information to be available at any AARP Foundation Tax-Aide or VITA Site you decide to use next year.

Consent to Disclose/Use Information to AARP Foundation. Sign this form if you want to allow information from your tax return, including answers to demographic questions, to be provided by Tax-Aide to the program sponsor – AARP Foundation – to assist in program development, to help support the funding of this free service and to send you other AARP Foundation program information.

Consent for AARP Foundation to use select tax return information to provide you with additional information about other free AARP Foundation programs or services. In addition to AARP Foundation Tax-Aide, AARP Foundation helps older adults with low income secure the essentials, including good jobs, eligible benefits, crucial refunds, and sustaining social connections through a variety of programs and services. Some or all of these programs or services may be relevant to you. Sign this form if you want to allow AARP Foundation—the charitable affiliate of AARP—to send you information about free programs and services. Your data will not be shared with AARP or AARP's licensed service providers for the purposes of membership marketing or paid offers.

Form **15080** (October 2024)	Department of the Treasury - Internal Revenue Service **Consent to Disclose Tax Return Information to VITA/TCE Tax Preparation Sites**

Federal Disclosure:

Federal law requires this consent form be provided to you. Unless authorized by law, we cannot disclose your tax return information to third parties for purposes other than the preparation and filing of your tax return without your consent. If you consent to the disclosure of your tax return information, Federal law may not protect your tax return information from further use or distribution.

You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. If you agree to the disclosure of your tax return information, your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature.

Terms:

Global Carry Forward of data allows TaxSlayer LLC, the provider of the VITA/TCE tax software, to make your tax return information available to ANY volunteer site participating in the IRS's VITA/TCE program that you select to prepare a tax return in the next filing season. This means you will be able to visit any volunteer site using TaxSlayer next year and have your tax return populate with your current year data, regardless of where you filed your tax return this year. This consent is valid through November 30, 2026.

The tax return information that will be disclosed includes, but is not limited to, demographic, financial and other personally identifiable information, about you, your tax return and your sources of income, which was input into the tax preparation software for the purpose of preparing your tax return. This information includes your name, address, date of birth, phone number, SSN, filing status, occupation, employer's name and address, and the amounts and sources of income, deductions and credits that were claimed on, or contained within, your tax return. The tax return information that will be disclosed also includes the name, SSN, date of birth, and relationship of any dependents that were claimed on your tax return.

You do not need to provide consent for the VITA/TCE partner preparing your tax return this year. Global Carry Forward will assist you only if you visit a different VITA or TCE partner next year that uses TaxSlayer. You have the right to receive a signed copy of this form.

Limitation on the Duration of Consent: I/we, the taxpayer, do not wish to limit the duration of the consent of the disclosure of tax return information to a date earlier than presented above (November 30, 2026). If I/we wish to limit the duration of the consent of the disclosure to an earlier date, I/we will deny consent.

Limitation on the Scope of Disclosure: I/we, the taxpayer, do not wish to limit the scope of the disclosure of tax return information further than presented above. If I/we wish to limit the scope of the disclosure of tax return information further than presented above, I/we will deny consent.

Consent:

I/we, the taxpayer, have read the above information.

I/we hereby consent to the disclosure of tax return information described in the Global Carry Forward terms above and allow the tax return preparer to enter a PIN in the tax preparation software on my behalf to verify that I/we consent to the terms of this disclosure.

Primary taxpayer printed name and signature	Date
Secondary taxpayer printed name and signature	Date

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484. Report a Crime or IRS Employee Misconduct - U.S. Treasury Inspector General for Tax Administration (TIGTA) (https://www.tigta.gov/reportcrime-misconduct).

Consent to Disclose/Use Information to AARP Foundation

Federal Disclosure

Federal law requires this consent form be provided to you ("you" refers to each taxpayer, if more than one). Unless authorized by law, we cannot disclose, without your consent, your tax return information to third parties for purposes other than the preparation and filing of your tax return. If you consent to the disclosure of your tax return information, Federal law may not protect your tax return information from further use or distribution.

You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. If you agree to the disclosure of your tax return information, your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature.

Terms:

I/We authorize the AARP Foundation as follows:

3 Years-Disclosure: Tax Preparer will disclose the Personal Information to the Software Developer through Software Developer's tax preparation program. The Software Developer will disclose the Personal Information to AARP Foundation.

3 Years-Purpose of the Disclosure/Use is for the Software Developer to make available the Taxpayer’s Personal Information as entered in the tax return to AARP Foundation in order for it to provide reporting, support, administrative assistance, and program and research opportunities to the tax preparer.

Personal Information: The tax return information that will be disclosed includes—but is not limited to—demographic, financial and other personally identifiable information, about you, your tax return, your sources of income, and any other data that was input into the tax preparation software.

Limitation on the Duration of Consent: I/we, the taxpayer, do not wish to limit the duration of the consent of the disclosure/use of tax return information to a date earlier than three years. If I/we wish to limit the duration of the disclosure/use to an earlier date, I will deny consent.

Limitation on the Scope of Disclosure: I/we, the taxpayer, do not wish to limit the scope of the disclosure of tax return information further than presented above. If I/we wish to limit the scope of the disclosure of tax return information further than presented above, I/we will deny consent.

Primary taxpayer printed name and signature	Date
Secondary taxpayer printed name and signature	Date

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by email at complaints@tigta.treas.gov.

Consent for AARP Foundation to Use Select Tax Return Information

Federal Disclosure

Federal law requires this consent form be provided to you. Unless authorized by law, we cannot use your tax return information for purposes other than the preparation and filing of your tax return without your consent.

You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. Your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature.

Terms:

The AARP Foundation Tax-Aide program is one of several free programs or services that AARP Foundation provides to help older adults with low income secure the essentials, including good jobs, eligible benefits, refunds, and sustaining social connections. Some of these programs or services may be relevant to you. If you would like us to use your tax return information to help determine whether other free AARP Foundation programs or services might be available to you, to send you details about how to access these programs or services, and/or contact you to see if you are eligible and interested to participate in research-related activities, such as surveys or discussion groups, that inform our programs and services, please sign and date this consent for the use of your tax return information.

I/We authorize AARP Foundation as follows:

3 Years-Purpose: The purpose of the Use is for AARP Foundation to use your tax return information to determine whether to provide you additional information about other free AARP Foundation programs or services.

Personal Information: The tax return information that will be used includes your name, address, email, phone number, age, adjusted gross income, race, ethnicity, gender identity, sexual orientation, disability status, veteran status, household size, refund allocations, credits, property ownership, and schedules used.

Limitation on the Duration of Consent: I/we, the taxpayer, do not wish to limit the duration of the consent of the use of tax return information to a date earlier than three years. If I/we wish to limit the duration of the use to an earlier date, I/we will deny consent.

Primary taxpayer printed name and signature	Date
Secondary taxpayer printed name and signature	Date

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by email at complaints@tigta.treas.gov.

For-Hire Driver Pre-Appointment Instructions

- While it is permissible to deduct actual vehicle expenses instead of using the standard mileage rate, doing so is out of scope of the Tax-Aide service. The following actual vehicle expenses cannot be deducted separately when using the standard mileage rate which already covers them: normal auto insurance, lease expense, depreciation, maintenance and repairs, fuel, car washes, registration, etc.

3. Expenses incurred that were 100% business use. For example: tolls, parking, airport fees, snacks/water for passengers, rideshare insurance, charging cables for passenger use, etc.

S. Expenses incurred that were only partially business use. For example: auto loan interest, cell phone and mount, first aid kit, flares, road-side assistance plan, dash camera, etc. These will need to be allocated between how much was business vs. personal use (typically via the ratio of business vs. total annual miles).

- If your business expenses exceed your business income then you have a loss for the year which would be declared on your tax return so that it could offset other income that you have and/or carry back/over to prior/following years to offset income from that year. Profit/loss must be calculated separately for rideshare vs. delivery/courier services.

Total your business income and expenses. **If your expenses exceed your income:**

1. Please cancel your Tax-Aide appointment as we cannot prepare a return that includes a business loss. We cannot ignore any valid expenses to pretend there is no loss. We cannot provide you with a partially completed return.
2. Consider if you will prepare your return on your own or if you need to make an appointment with a paid preparer. We cannot advise you on how to prepare your own return or recommend a paid preparer.

Self-Employed (Sch C) Worksheet (type-in fillable)

(Complete a separate worksheet for each business)

Business owner's name: ______________________________

- ☐ I paid employees or other individuals
- ☐ I had more than $35,000 in business expenses
- ☐ I kept an inventory for my business
- ☐ I have assets to depreciate (any > $2,500)
- ☐ I want to deduct a home office
- ☐ I received Form 1095-A for health coverage
- ☐ I need to report a business loss
- ☐ I don't use the cash method of accounting

If you checked any of the above, please stop here and speak with one of our Counselors.

If you checked none of these above, please continue by completing the worksheet below for ***each*** *business.*

Income	
Forms 1099 (-NEC, -MISC, -K)	$
Cash, checks, etc. (incl. tips)	$
Business expenses	
Advertising	$
Commissions and fees	$
Health insurance premiums	$
Business insurance	$
Interest on business loans	$
Office expense/supplies	$
Rent (not home office)	$
Repairs	$
Supplies	$
Licenses or fees	$

Business expenses (cont.)	
Business part of phone	$
Training for this business	$
Tools, etc. under $2,500 each	$
Travel away from home	$
Business meals from restaurants	$
Other business meals	$
Other (specify)	$
	$
	$
	$
	$
	$
	$

Business use of car or truck	
Total mileage for year	mi.
Business miles	mi.
Commuting miles	mi.
Other miles	mi.
Vehicle description:	
Date placed in service:	

Car or truck expenses	
Car loan interest	$
Parking, tolls	$
Other (specify)	$
	$
	$
	$

Drivers – be sure you have with you today:

- All Forms 1099 **AND** the detail provided by the company (Door Dash, Lyft, Postmates, Uber, etc.) – you need to download and print the detail from each company's web site.
- Your trip miles **AND** your between-trip miles (do not include from home to first stop nor from last stop to home).