



Basic Tax for New Volunteers

Tax Year 2024

This presentation is for educational purposes only and does not provide tax advice. It is meant to accompany an oral presentation and not to be used as a standalone document.

This presentation is based on the facts and circumstances being discussed, and on the laws in effect when it is presented. It does not supersede or alter any provisions of Minnesota laws, administrative rules, court cases, or revenue notices.

Today's Agenda

- Certifications and roles
- Link and Learn
- Documents
- Filing status
- TaxSlayer
- Resources
- Revenue VITA website
- Contact info



Certification and Roles

- Standard Code of Conduct Certification
- Intake and Interview and Quality Review Certification
- Site Coordinator Certification
- Basic Certification
- Advanced Certification

- Greeter
- Interpreter
- Site Coordinator
- Tax Preparers
- Quality Reviewer
- Computer Specialist
- Tax Coach
- Instructors
- Marketing Specialist

Volunteer Agreement

Volunteer:

By signing this form, I declare that I have completed Volunteer Standards of Conduct certification and have read, understand, and will comply with the standards of conduct. I also certify that I am a U.S. citizen, a legal resident, or otherwise reside in the U.S. legally.

Full name *(please print)*

Volunteer position(s)

☐ IRS Employee

Home address *(street, city, state and ZIP code)*

Email address

Daytime telephone

Sponsoring partner name/site name

Number of years volunteered *(including this year)*

Signature *(electronic)*

OR

Signature *(type/print)*

Date

Volunteer Certification Levels *(Add the letter "P" for all passing test scores)*

Volunteer Standards of Conduct <i>(Required for ALL)</i>	Intake/Interview and Quality Review	Site Coordinator	Basic	Advanced	Military	International	Puerto Rico		Foreign Students	SPEC OPI
							1	2		

Optional Tests

Federal Tax Law Update Test Only for Circular 230 Professionals (C230)

Federal Tax Law Update Test for Circular 230 Professionals (C230): Only volunteers in good standing as an attorney, CPA, or Enrolled Agent can take this certification. The license information below must be completed by the volunteer and verified by the partner or coordinator. Refer to [Publication 5683](#), VITA/TCE Handbook for Partners and Site Coordinators, for additional requirements and instructions.

Note: The C230 test does not qualify the volunteer to receive Continuing Education (CE) Credits. Advanced certification is necessary to qualify for CE Credits. Refer to [Publication 5362](#), Fact Sheet: Continuing Education Credits for VITA/TCE Partners and Volunteers, for additional requirements.

Qualification and Required Documents

Generally get help at Volunteer Income Tax Assistance (VITA) site if you:

- Are age 60 or older
- Are a person with a disability
- Speak limited or no English
- Have an annual income of less than \$67,000

Required Documents

- Government issued ID
- Social Security card or Individual Tax Identification Number (ITIN)
- Income forms
- Expense for children in K-12
- 1098-T, Tuition Expense
- 1098-E
- 1095 A, B or C
- CRP
- Statement of Property Tax Payable
- Direct deposit information

Filing Status

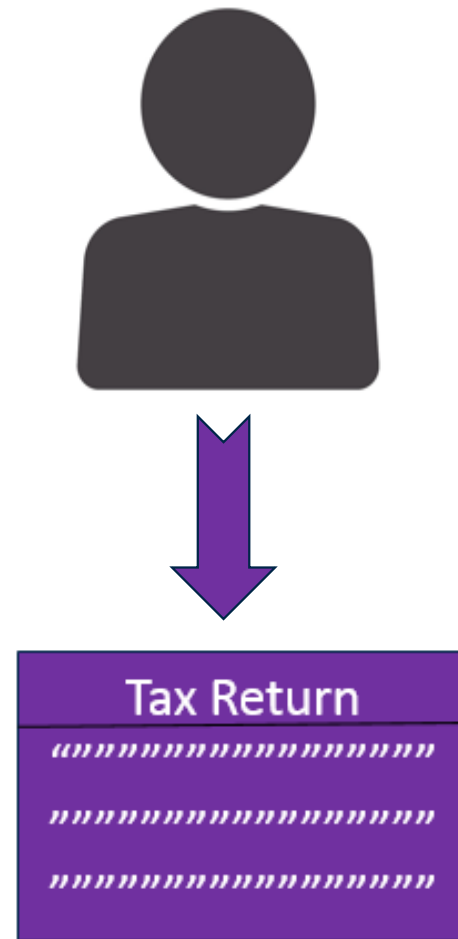
Why is filing status important?

Filing status determines eligibility for and amounts of:

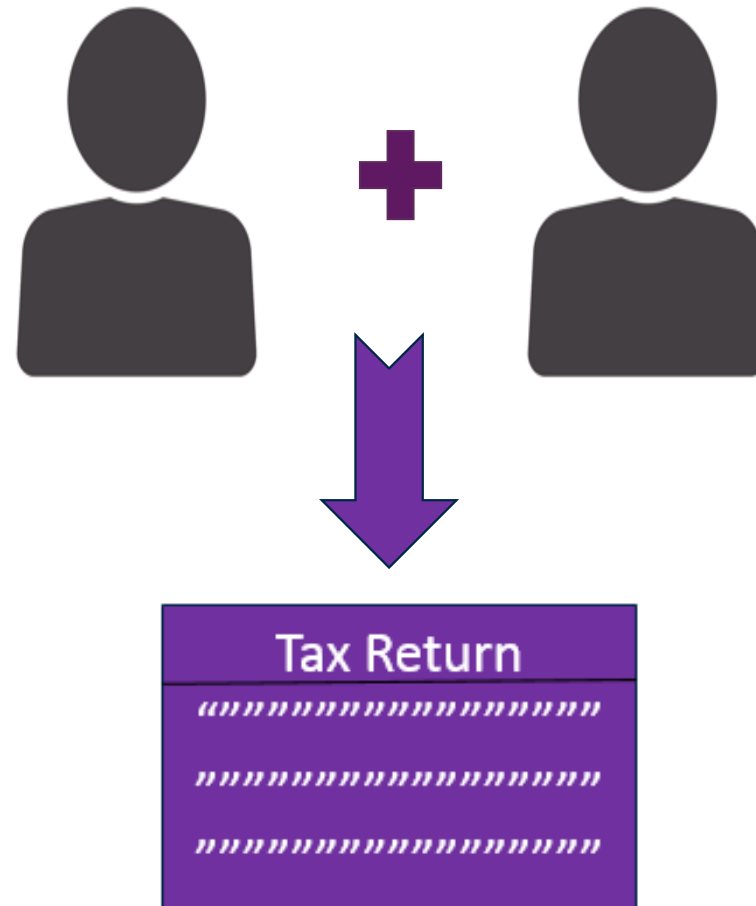
- Tax deductions
- Tax credits
- Tax rates
- Other factors

Marital status as of **December 31, 2024**, determines filing status.

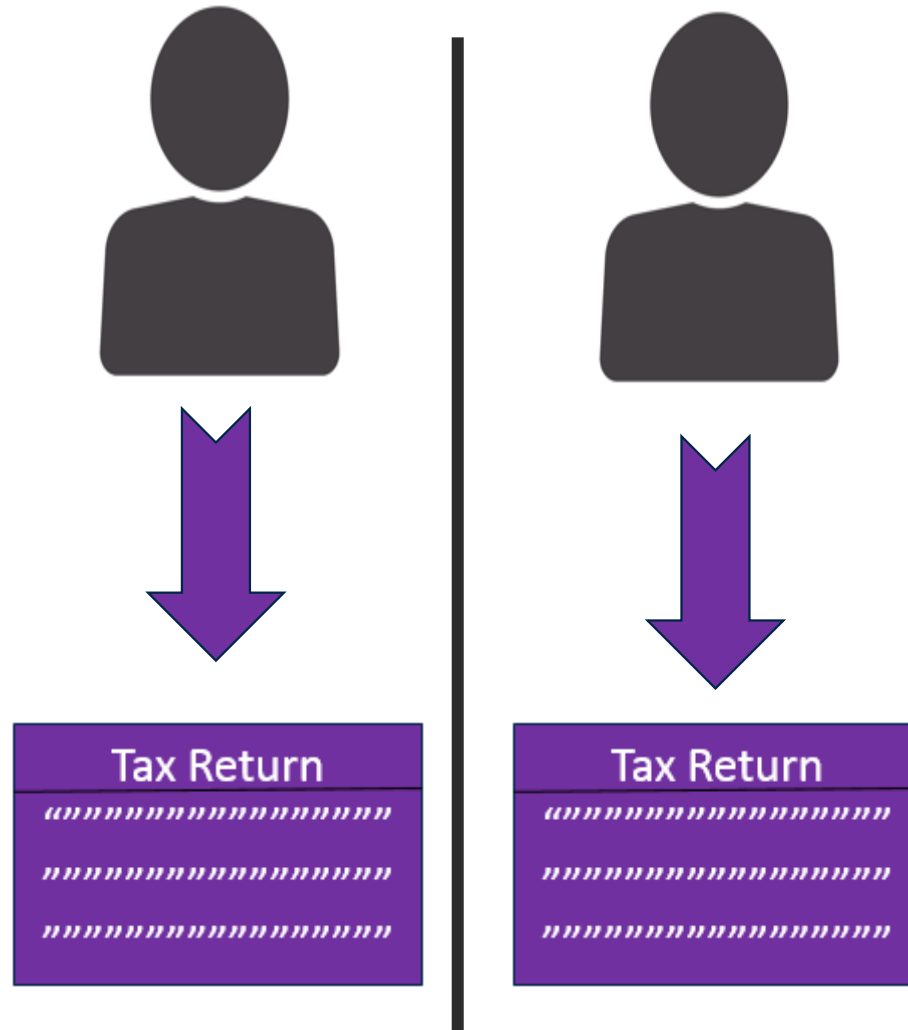
Single



Married Filing Jointly



Married Filing Separately



Head of Household

**Single
Taxpayer**



**Qualifying
Dependent
or Person**



**Pay to
keep up
home**

Qualifying Widower

**Single
Taxpayer** **+** **Dependent
Child** **+** **Pays to keep
up a home
and lived
with
dependent** **+** **Widowed
in 2022
or 2023**

2024 Standard Deductions

Filing Status	Federal Standard Deduction	Minnesota Standard Deduction
Single	\$14,600	\$14,575
Married Filing Jointly	\$29,200	\$29,150
Married Filing Separately	\$14,600	\$14,575
Head of Household	\$21,900	\$21,900
Qualifying Widow or Widower	\$29,200	\$29,150

Standard or Itemized Deduction

What is a standard deduction?

A portion of income not subject to tax, depending on filing status.

What are itemized deductions?

Qualified expenses that reduce your taxable income.

Who Can I Claim?

Who is a dependent?

A person the taxpayer supports.

Types of dependents:

- Qualifying **child**
- Qualifying **relative**



TaxSlayer

Log in to Pro Web

Enter your username and password below to access your cloud-based tax software.

Username

Password

LOG IN

Start New 2023 Tax Return

Create a brand new tax return for a client.

Select

Client Search

Edit returns you previously started.

Select

Review Returns

Returns that are currently waiting to be reviewed

Select

Reports

Print acks, mailing labels, bank reports, and old reports.

Select

Transmissions

Transmit returns to IRS.

Select

Start New Tax Return

Enter Social Security Number

Social Security Number

- -

Confirm Social Security Number

- -

Social Security Number must match.

We found data to import

It looks like there is data that can be imported into this year's return. Review the information below and uncheck any items you **do not** wish to import.

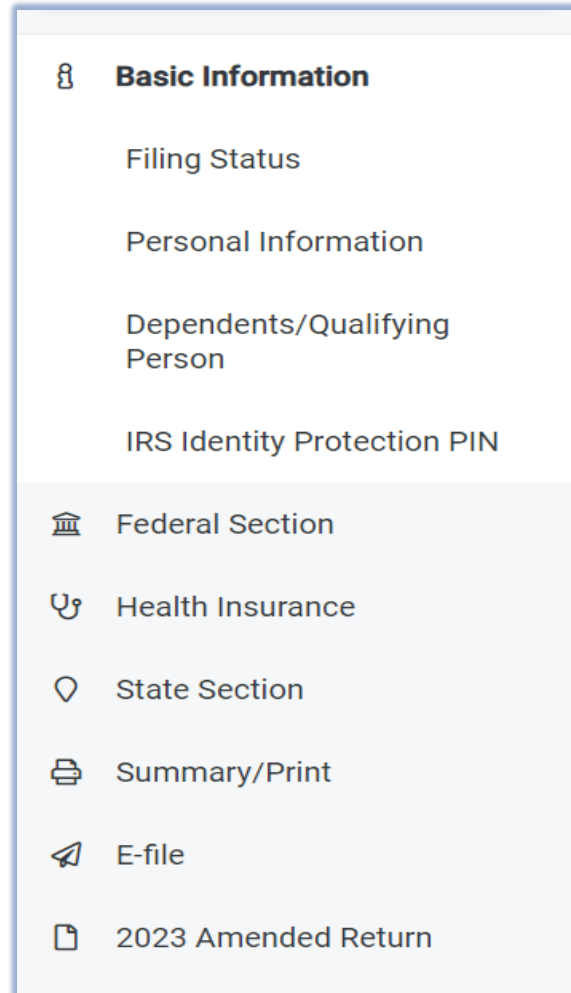
Would you like us to import this data?

BACK

NO, THANKS

YES

TaxSlayer Menu



What's your filing status?^{*}

BACK

CONTINUE

- ☐ Single
- ☐ Married Filing Jointly
- ☐ Married Filing Separately
- ☐ Head of Household
- ☐ Qualifying Surviving Spouse
- ☐ Nonresident Alien

Need help determining your filing status?

FILING STATUS WIZARD

Personal Information

Personal Information

FILING STATUS

CANCEL

CONTINUE

Taxpayer Information

Primary taxpayer first name *

MI

Last name *

Suffix (Jr, Sr, etc.)

SSN *

The IRS requires your Social Security Number for e-filing.

Date of Birth *

MM

DD

YYYY

Basic Information

Filing Status

EDIT

Personal Information

EDIT

Dependents / Qualifying Person

BEGIN

IRS Identity Protection PIN

BEGIN

Form Finder

Enter the form number...

Basic Information

Federal Section

Income

Deductions

Other Taxes

Payments & Estimates

Miscellaneous Forms

Health Insurance

State Section

Summary/Print

E-file

Income

Form W-2

Wage and Tax Statement

BEGIN

Form 1099-G Box 2

State or local income tax refunds, credits, or offsets

BEGIN

Schedule B - Forms 1099-INT, DIV, OID

Interest income, dividends, and distributions

BEGIN

Form 1099-R, RRB, SSA

Distributions from pensions, annuities, retirement, IRAs, social security, etc.

BEGIN

Form 8915-F

Qualified Disaster Retirement Plan Distributions and Repayments

BEGIN

Form 1099-G Box 1

Unemployment Compensation

BEGIN

1099-MISC

Miscellaneous income

BEGIN

1099-NEC


Nonemployee compensation

BEGIN





Return Summary

Collapse Menu >>	
RETURN SUMMARY	
AGI	\$1,250
Federal	\$23
State - MN	\$0

State Return

 If you need to change your state residency status just delete the current return and start again. State forms differ by the type of residency you select.

 Add Another State Return

State	Return Type	
Minnesota	Resident	 Property Tax Refund   

CONTINUE

Minnesota Return

Basic Information

Personal info needed for MN return

BEGIN

Minnesota Property Tax Rebate M1PR

Only accessible after exiting MN main menu

BEGIN

Additions to Income

Adjustments for income taxed by MN but not the federal government

BEGIN

Subtractions from Income

Adjustments for income taxed by the federal government but not MN and other MN deductions

BEGIN

Credits

State-specific tax credits

BEGIN

Contributions

Option to contribute various MN funds

BEGIN

Property Tax Refund

State Return

If you need to change your state residency status just delete the current return and start again. State forms differ by the type of residency you select.

[+ Add Another State Return](#)

State	Return Type
Minnesota	Resident

CONTINUE

Minnesota - Local Forms

Minnesota M1 PR

BEGIN

CONTINUE

Minnesota M1PR Return

Complete your Minnesota Property Tax Rebate (Form M1PR)

BEGIN

Enter your total Household Income

BEGIN

Enter a Miscellaneous Electronic Statement, if required

BEGIN

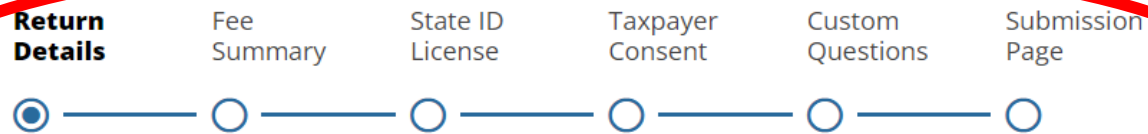
Amended Property Tax Refund (M1PRX)

BEGIN

E-file a Tax Return

Return Details

Determine how the taxpayer wants to pay their taxes due or receive their refund.



ERO

McDonough Homes

EFIN *

411274

Federal return

How would the client like to send their tax return?

Federal refund - \$23

☐ Only transmit the state return(s)

Jane Doe

SSN: XXX-XX-XXXX



DOB: 01/01/1983

Phone:

Address: 999 Jane Road
Saint Paul, MN 55106

SUMMARY

AGI	\$1,250
Federal	\$23
State - MN	\$0
State - MNM1PR	\$0

PREPARER INFORMATION

Meiko Yang

Return Details

ERO

EFIN *

Federal return

How would the client like to send their tax return?

Federal refund - \$23

☐ Only transmit the state return(s)

State return

How would the client like to send their tax return?

MN state refund - \$0

Not Selected

MNM1PR state refund - \$0

Not Selected

Direct Deposit

Bank Account 1

Bank Account Type *

☐ Checking

☐ Savings

Bank Name

Routing Number *

Confirm Routing Number *

Deposit Amount *

\$

0

Bank Account Number *

Confirm Bank Account Number *

PULL REFUND

Fee Summary



Standard Fees	\$0.00	▼
Calculated Preparer Fee ?	\$0.00	
Preparer Fee	\$0.00	
▼ Show itemized fees		

Total: **\$0.00**
(Doesn't include bank and processing fees)

BACK

CONTINUE

SAVE & RETURN

SAVE & EXIT

State ID or License



State driver's license/ID (Optional)

You may provide your state issued ID or driver's license in the section below. This information is optional but may assist the state in verifying your client's identity and processing their return.

License/ID type *

☐ Driver's License


☐ DMV/BMV State Id

☐ No Driver's License Or State ID

☐ Not Provided

BACK

CONTINUE

 [SAVE & RETURN](#)

 [SAVE & EXIT](#)

Consent to Disclose Tax Return Information to VITA/TCE Tax Prep Sites

TaxYear 2023: the taxpayer/spouse will be required to accept or deny. If they deny, the return is still eligible for site to site carryforward

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, 2025

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.

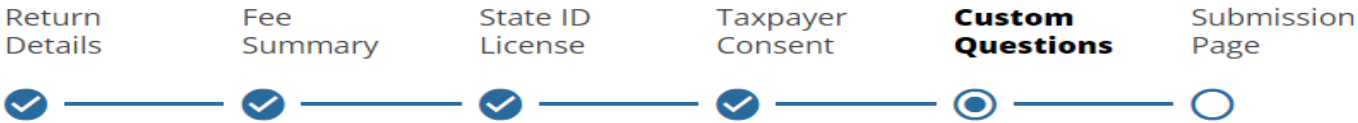
This information includes- your name, address, date of birth, phone number, SSN, filing status, occupation, employer's name and address, and the amounts and sources of income, deductions and credits that were claimed on, or contained within, your tax return.

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

☐ Accept

I/We, the Taxpayer have read the above information. By typing in my/our taxpayer PIN(s) and checking this input, I/We hereby **GRANT** consent to "Consent to Disclose Tax Return Information to VITA/TCE Tax Prep

Custom Questions



1. Would you say you can carry on a conversation in English, both understanding and speaking?

Select

2. Would you say you can read a newspaper or book in English?

Select

3. Do you or any member of your household have a disability?

Select

4. Are you or your spouse a Veteran from the US Armed Force?

Select

5. Your Race?

Submission Page

Invite to Customer Portal

Email ▼

Enter an email address

SEND INVITE

Last sent: Never


Send tax return via Customer Portal

 SEND DOCUMENT

File Return

☐ Mark tax return as complete

BACK

 [SAVE & RETURN](#)

 [SAVE & EXIT](#)

Visit our Site Coordinator Information webpage for:

- Revenue resources
- IRS resources
- On-site required resources

Revenue VITA and TCE Website Demo

Revenue VITA and AARP Webpage

Visit www.revenue.state.mn.us and enter **VITA TCE** into the Search box.

Visit the VITA and TCE volunteer page for:

- Volunteer opportunities
- Register to volunteer
- Continuing education credits
- Training resources

Contact Information

New Region Coordinators



Denise Rivera

Region 1 Coordinator

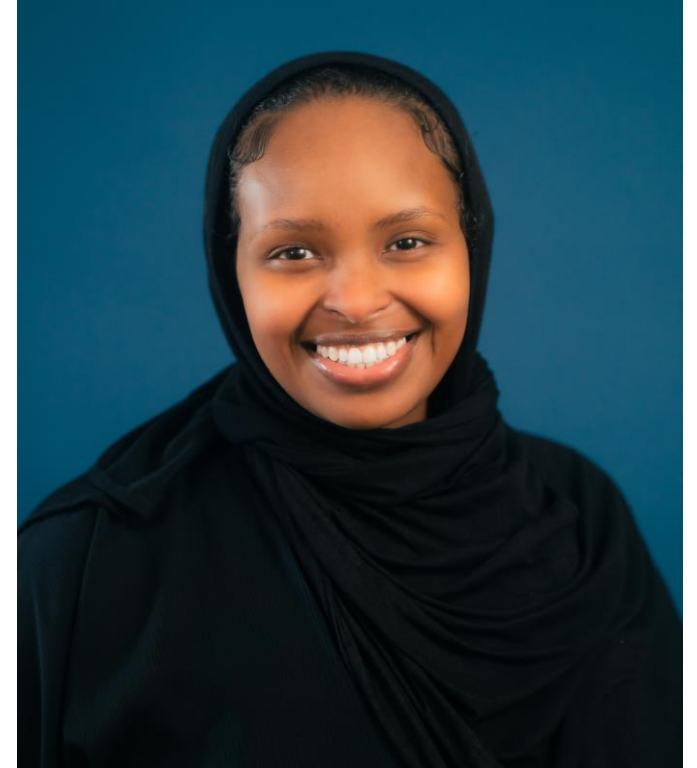
Region1.mdor@state.mn.us



Meiko Yang

Region 2 Coordinator

Region2.mdor@state.mn.us



Safiya Farah

Region 3 Coordinator

Region3.mdor@state.mn.us

Thank You!

Meiko Yang

Meiko.Yang@state.mn.us

651-556-6600