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## Introduction to Volunteer Income Tax Assistance (VITA)

The Volunteer Income Tax Assistance (VITA) program is an IRS initiative designed to support free tax preparation service in underserved communities for low-to-moderate income families. The following will briefly introduce the eligibility and procedures of VITA program.

The VITA program offers free tax help to people who generally make \$56,000 or less, persons with disabilities and limited English-speaking taxpayers who need assistance in preparing their own tax returns. While the IRS manages the VITA programs, the VITA sites are managed by IRS partners and staffed by their volunteers who want to make a difference in their communities. The IRS-certified volunteers who provide tax counselling are often retired individuals associated with non-profit organizations that receive grants from the IRS.

VITA services are not only free, they are also a reliable and trusted source for preparing tax returns. All VITA volunteers who prepare returns must take and pass tax law training that meets or exceeds IRS standards. This training includes maintaining the privacy and confidentiality of all taxpayer information. In addition to requiring volunteers to certify their knowledge of the tax laws, the IRS requires a quality review check for every return prepared at a VITA site prior to filing. Each filing season, tens of thousands of dedicated VITA volunteers prepare millions of federal and state returns. They also assist taxpayers with the preparation of thousands of Facilitated Self-Assistance returns.

Please note VITA program cannot prepare the following forms:

1. Schedule C with loss, depreciation or business use of home
2. Complicated Schedule D (capital gains and losses)
3. Form SS-5 (request for Social Security Number)
4. Form 8606 (non-deductible IRA)
5. Form 8814 (child taxed at parent's tax rate)
6. Form SS-8 (determination of worker status for purposes of federal employment taxes and income tax withholding)
7. Parts 4 & 5 of Form 8962 (Premium Tax Credits)

If you are eligible for VITA program, you should bring the following documents to VITA site:

1. For married filing joint, both spouses must be present
2. Photo identification for you and your spouse (if filing joint return)
3. Social Security cards or Individual Taxpayer Identification Number documents for you, your spouse, and dependents
4. Birth dates for you, spouse, and dependents
5. A copy of last year's tax return
6. All Forms W-2, 1098, and 1099
7. Form 1095-A (Marketplace Health Insurance)
8. Information for other income
9. Information for all deductions/credits
10. Total paid to day care provider and their tax ID number
11. For direct deposit of refund, proof of account
12. For prior year returns, copies of income transcripts from IRS if Form W-2 not available

You can use the VITA locator tool to select a VITA site. At selected tax sites, taxpayers also have an option to prepare their own basic federal and state tax return for free using Web-based tax preparation software with an IRS-certified volunteer to help guide you through the process. This option is only available at locations that list "Self-Prep" in the site listing, please check carefully before you go to the site.



If you wish to obtain more information or assistance, please visit our official website at [www.kaizencpa.com](http://www.kaizencpa.com) or contact us through the following means:

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