

# The Supporters of IRS' Faith: IRS Volunteers

## The Blind Leading the Blind



The Volunteer Income Tax Assistance program and Tax Counseling for the Elderly (VITA/TCE) program.



**BLIND FAITH**  
Because thinking is hard.

For Use In Preparing Tax Year 2009 Returns

2009 Publication 4012  
**Volunteer Resource Guide**

- Volunteer Income Tax Assistance (VITA)
- Tax Counseling for the Elderly (TCE)

Link & Learn Taxes

Combining Together to Strengthen Communities

**TCE ST VITA ST** Free Tax Help, by Community Volunteers! **Link & Learn Taxes**

As volunteers, we are trained using IRS material to provide the following services:

<p><b>Will Prepare:</b></p> <ul style="list-style-type: none"> <li>Form 1040 EZ</li> <li>Form 1040 A</li> <li>With Schedules 1, 2, 3, A, B, C</li> <li>Form 1040</li> <li>With Schedules A, B, EIC &amp; H</li> <li>Form 1040 - V</li> <li>Form 1040 - ES</li> <li>Form 2441 (Child and Dependent Care Credit)</li> <li>Form 8855 (Education Credits)</li> <li>Form 8812 (Additional Child Tax Credit)</li> </ul>	<p><b>Will Not Prepare:</b></p> <ul style="list-style-type: none"> <li>Schedule C (Profit or Loss from Business)</li> <li>Complicated &amp; Advanced Schedule D (Capital Gains and Losses)</li> <li>Schedule E (Rental Income)</li> <li>Form 1042-S (Request for Social Security Number)</li> <li>Form 2106 (Employee Business Expenses)</li> <li>Form 2803 (Mining)</li> <li>Form 8880 (Non-Resident IRA)</li> <li>Form 8815 (Minor's Investment Income)</li> </ul>
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**IRS e-file** IRS e-file is fast, more accurate, secure, and simple.

**Please see a paid preparer for questions only.**

**Site Name:** \_\_\_\_\_

**Location:** \_\_\_\_\_

**Days:** \_\_\_\_\_

**Hours:** \_\_\_\_\_

What to Bring: Current year's tax package and an 1040-EZ form (if you are 65 or older). Information for other tax issues. Information for all questions except: a copy of last year's tax return. Proof of correct tax filing (except for refund). If you are a non-resident alien, please bring a valid passport. Please bring a valid ID. Please bring a valid Social Security number. If you are a non-resident alien, please bring a valid passport. Please bring a valid ID. Please bring a valid Social Security number. If you are a non-resident alien, please bring a valid passport. Please bring a valid ID. Please bring a valid Social Security number.

**VITA**  
volunteer income tax assistance

Need help filling your taxes?

If you earned under \$52,000 in 2013, get free tax help at a local VITA site in your community. Use the IRS VITA locator tool, available only at [www.irs.gov](http://www.irs.gov), search keyword: "vita" or "free tax help"



## Link & Learn Taxes linking volunteers to quality e-learning

### Link & Learn Taxes e-Learning

Link & Learn Taxes is self-paced e-learning for the Volunteer Income Tax Assistance and Tax Counseling for the Elderly (VITA/TCE) program. This training will instruct you in the VITA/TCE return preparation process and tax law covered in the VITA/TCE program.

[Click here to see the content of each course.](#)

Click the Certifications Paths tab above to select your certification level and access the student and teacher course materials.



[Course Evaluation](#)

We welcome your suggestions for improving your experience, as well as that of the taxpayers you serve. Please complete the electronic evaluation for your course or mail your concerns to:

Internal Revenue Service - Stop 45W1 – VITA/TCE Training  
– 401 West Peachtree Street, NW – Atlanta, GA 30308

Although we cannot respond individually to each letter, we do appreciate your feedback and will consider your comments in future updates to this site.

**Thank you** for volunteering your time to provide this valuable service.



Introducing the new [VITA/TCE Central](#) your one-stop shop for volunteer training.

[VITA/TCE Central](#) lets you find your most frequently used tools on one page—certification tests, training and testing PDFs, evaluations, Practice Lab, instructor tools and more!

Additional training modules (Volunteer Standards of Conduct, Form 13614-C, Intake/Interview and Quality Review Training, optional specialty courses, and Site Coordinator training) are also available on [VITA/TCE Central](#).

#### Additional Resources



[Tax Software Practice Lab](#)

- [▶ Partner and Volunteer Resource Center](#)
- [▶ Quality and Volunteer Tax Alerts](#)
- [▶ Latest Tax Information for Individuals](#)

To receive the full benefits of the e-learning interactivity in this course, you must have JavaScript enabled on your computer. If you cannot enable JavaScript on your computer, request a printed version of the course (Publication 4491) at your volunteer center or download the file through [www.irs.gov](http://www.irs.gov).

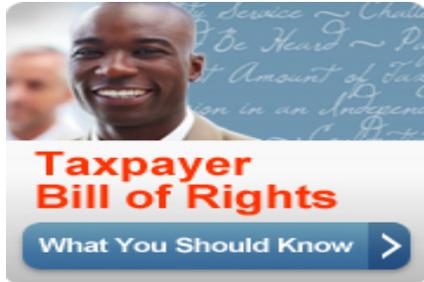
If you don't already have it, get [Adobe Acrobat Reader®](#) to view and practice with sample tax forms. Adobe Acrobat version 8.0 or later is required.

<http://apps.irs.gov/app/vita/>



## Individuals Topics

- [Online Tools](#)
- [Taxpayer Guide to Identity Theft](#)
- [Taxpayer Advocate Service](#)
- [Life events may impact your taxes](#)
- [Affordable Care Act Tax Provisions](#)



## Free Tax Return Preparation for Qualifying Taxpayers

The Volunteer Income Tax Assistance (VITA) program offers free tax help to people who generally make \$53,000 or less, persons with disabilities, the elderly and limited English speaking taxpayers who need assistance in preparing their own tax returns. IRS-certified volunteers provide free basic income tax return preparation with electronic filing to qualified individuals.

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.

**Before going to a VITA or TCE site,** see [Publication 3676-B](#) for services provided and check out the [What to Bring](#) page to ensure you have all the required documents and information our volunteers will need to help you. \*Note: available services can vary at each site due to the availability of volunteers certified with the tax law expertise required for your return.

### **Find a VITA or TCE Site Near You**

VITA and TCE sites are generally located at community and neighborhood centers, libraries, schools, shopping malls and other convenient locations across the country. To locate the nearest VITA or TCE site near you, use the VITA Locator Tool or call 800-906-9887.

At select 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 note that when using the locator tool, you will exit IRS.gov and open Google Maps if you need directions to a specific location.**

### **Find an AARP TCE Tax-Aide Site Near You**

A majority of the TCE sites are operated by the AARP Foundation’s Tax Aide program. To locate the nearest AARP TCE Tax-Aide site between January and April use the AARP Site Locator Tool or call 888-227-7669.

*Page Last Reviewed or Updated: 15-Apr-2015*

<http://www.irs.gov/Individuals/Free-Tax-Return-Preparation-for-You-by-Volunteers>