

**Accounting Aid Society**  
**Site Coordinator Update – February 5, 2022**

**CONTENTS:**

▪ Site Administration	▪ Debit Cards
▪ Form W-2 and/or Form 1099-R – Incorrect or Not Received	▪ TaxSlayer Issues (Marking the Return Complete)
▪ Form 1099-G for Unemployment Compensation	▪ Volunteer Tax Returns
▪ Missing Information – New document for the taxpayer	▪

**Site Administration**

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**INCOME GUIDELINE increased to \$58,000**

The income guideline for having taxes prepared at an Accounting Aid Society tax site is \$58,000 or less for all taxpayers, both individuals and families. Please be sure to adhere to this income limit. Advise screeners and preparers that they should add up all income, both taxable and nontaxable, during the intake/interview process to ensure that a person(s) total income is within our income guideline. (Note: This is an increase from the \$57,000 that was posted previously.)

**Form W-2 and/or Form 1099-R – What to Do if Incorrect or Not Received**

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The steps below must be followed if a taxpayer hasn't received his or her Form W-2 and or Form 1099-R by January 31<sup>st</sup> or if the form is incorrect.

- 1) Taxpayer should contact the employer/payer
- 2) If the missing or corrected form still hasn't been received by the end of February, the taxpayer may contact the IRS at 800-829-1040 for assistance. The attached *IRS Topic No. 154* lists information the taxpayer should have before calling the IRS.
- 3) The IRS will contact the employer/payer and request the missing or corrected form. They will also send the taxpayer Form 4852 (Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.) along with a letter containing instructions for the taxpayer.
- 4) If the taxpayer does not receive the missing or corrected form in sufficient time to file their tax return, they may use Form 4852 sent by the IRS to complete their return.

For more complete details on this process, please see the attached *IRS Topic No. 154 Form W-2 and Form 1099-R (What to Do if Incorrect or Not Received)*. The document will also be posted on our Resources page.

Note: The return should not be started in TaxSlayer if the taxpayer is missing a W-2 and/or 1099-R, or if it is incorrect.

**Form 1099-G for Unemployment Compensation**

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The Michigan Unemployment Insurance Agency (UIA) has stated there will be a delay in issuing Form 1099-G, Certain Government Payments, caused by corrections that must be made to ensure statement accuracy. The 1099-Gs for 2021 are expected to be issued by the end of February. The taxpayer may receive a notice from UIA advising them of the delay.

For taxpayers who received unemployment compensation in 2021:

- Make sure we are asking every taxpayer if they received unemployment benefits in 2021 (Form 13614-C, Part III-Income, #12)
- If unemployment compensation was received, the return cannot be filed without Form 1099-G. DO NOT rely on any other payment record to enter unemployment compensation in the return.
- If the Form 1099-G reporting unemployment compensation is the only information missing for the client:
  - o The return can be started in TaxSlayer
  - o Perform the Quality Review process, but *do not* mark the return as Complete
  - o Flag the return with the “Missing 1099-G” return tag
  - o Include a note in TaxSlayer, if needed, to document any other issues with the return
  - o Inform the client that once they receive Form 1099-G, they should return to the same tax site for the return to be completed. They do not need to make another appointment.
  - o When the client returns with their Form 1099-G – enter the information in the software, be sure the custom credits are entered on the E-file page, mark the return as Complete and uncheck the return tag on the Submission page, review the completed return with the taxpayer(s), and complete the signature process

## **Missing Information**

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Taxpayers do not always show up at the tax sites with all of their documents or information needed to prepare the tax return. We have attached a *Missing Information* document that can be completed and given to the taxpayer so they have a clear understanding of what is needed in order for us to prepare the return. The return should not be started in TaxSlayer if we know the client is missing information, with the exception of the 2021 Form 1099-G for unemployment compensation (see information above).

At the bottom of the sheet, please be sure to indicate the days and times the tax site is open.

## **Debit Cards**

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Information will be provided to the site coordinators in the near future on the debit card application process for the taxpayer.

## **TaxSlayer Issues**

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### **Submission Page – Marking the Return as Complete**

Update: Returns should now be able to be marked as Complete on the Submission page under both the preparer usernames and the site coordinator username. One should no longer have to mark the return as Ready for Review or have to select a Review Return Status.

## **Volunteer Tax Returns**

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Accounting Aid Society is once again offering the TaxSlayer software for use by volunteers to prepare their own tax returns at [TaxSlayer Tax Preparation Software](#). Software is available for use by the volunteer, family, and friends. The AGI limit for this self-preparation option is \$73,000.