

Accounting Aid Society
Site Coordinator Update – February 21, 2026

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Publication 4012-A, Volunteer Resource Guide with Updates

The IRS has posted Publication 4012-A, Volunteer Resource Guide with Updates, for 2025 Returns. This revision of the 4012 includes the updates that are listed in Pub 4491-X, Training Supplement. Pub 4012-A should now be the referenced publication instead of Pub 4012. Pub 4012-A has been posted to our Resources page.

Best Practices

Prior Year Return

As part of the intake/interview process, we should always ask if the taxpayer has brought in a copy of their last year's tax return. To assist with this, a checkbox was added at the bottom of page 3 of Form 13614-C, Intake/Interview and Quality Review Sheet.

If the client has last year's tax return with them, please advise all preparers that it should be reviewed before starting the return in TaxSlayer. Quality reviewers should also look at the prior year return. Review last year's return, both federal and Michigan, to look at/for:

- Filing status
- Items on the returns that were not indicated on this year's intake sheets. These could include:
 - Sources of income. On the federal return, look at page 1 of the 1040 and Schedule 1. On the Michigan return, look at total household resources on the credit claims.
 - Dependents
 - Deductions and credits on the federal return
- Michigan Return – Any special exemptions claimed, additions and subtractions
- Michigan Homestead Property Tax Credit Claim to see what was claimed (property taxes, rent, alternative housing facility)
- Michigan Home Heating Credit Claim to review information in the sections above total household resources.

Warnings in TaxSlayer

Warnings that appear at the end of preparing returns in the software ***should not be ignored***. It appears that TaxSlayer has more warnings this year and has a Review button for many of them.

- Preparers should alert the site coordinator to any Warnings they see and before moving off of the page. If the Review button is selected, it most often takes you to a TaxSlayer page for completion, but that is not always the appropriate step.
- Quality reviewers should ask the preparer if any Warnings were received. They can also go into the return and click on the E-file section to see if there are Warnings.
- Please contact us if you see a Warning that doesn't make sense or it is unclear how to handle it.

Paper Returns

If a paper return is filed for a client, please make sure the steps below are being followed in TaxSlayer:

- The correct selection is made on the Return Details page in the E-file section for both the federal return and the Michigan return, either Paper Return or Paper Return with Direct Deposit.
- Add the “Paper Return” tag to the return. This can be done from either the Submission page or from the Client List page.
- Add a Note in the software with the current date and Paper Return in the title. Explain why the return could not be electronically filed and the return was given to the client for mailing.
- Note: The taxpayer cannot choose to file a paper return instead of e-filing. If they insist that they want to mail in their tax return(s), we should not prepare the return and a copy of the return should not be given to them.

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

The steps below must be followed if a taxpayer hasn’t received his or her Form W-2 and or Form 1099-R by February 2, or if information on the form is incorrect.

- 1) Taxpayer should contact the employer/payer.
- 2) If the employer/payer was contacted and the missing or corrected form still hasn’t been received by the end of February, advise the taxpayer to contact the IRS at 800-829-1040 for assistance. The taxpayer should have the following information available when they call the IRS:
 - a. Their name, address and Social Security number.
 - b. The employer/payer’s name and address (including zip code). 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, complete Form 4852 in TaxSlayer. The taxpayer should use information from the last pay stub or remittance advice of the tax year. If the taxpayer had the same employer or payer in the prior year, look at the prior year W-2 or 1099-R for the EIN.

Note: If the EIN is unknown, the return cannot be e-filed; it must be paper filed.

For more complete details on this process, please see *IRS Topic No. 154 Form W-2 and Form 1099-R (What to Do if Incorrect or Not Received)* which is attached to the email with this update. It can also be found at the following link, <https://www.irs.gov/taxtopics/tc154>, and will soon be posted on our Resources page under Tax Preparer Tools/Federal/Tools.

Note: The return should not be started in TaxSlayer if the taxpayer is missing a W-2 and/or 1099-R, or if a form is incorrect. If Form 4852 has to be used to complete the tax return, it must be the one sent by the IRS.

TaxSlayer

TaxSlayer Operating Slower Than Usual

On Thursday of this week, there were multiple issues in TaxSlayer that included logging into the site, creating a new return, opening a new return, and the software operating slower than usual that

severely hampered tax site operations. On Friday, sites across the nation were still experiencing slowness with site operation. TaxSlayer addressed these issues in a series of VITA/TCE Blog postings over the last two days.

At the time of this Site Coordinator Update, the latest Blog posting at 5:08 p.m. on 02/20/2026, indicates the following:

We are seeing normalized performance indicators, however, we are going to leave Real Time Calculations off for Saturday. Remember you can select the View Return Summary which will take you back to the Summary/Print page where you can see your updated calculations. Thank you for your continued service to the taxpayers.

Real time calculations are the AGI and federal and state refund/tax due amounts that are shown on the right side of a TaxSlayer page. You can see the entire Blog postings from February 20 at: [2025 REAL TIME CALCULATIONS AND OTHER ITEMS \(FINAL UPDATE 02/20/2026 5:08 PM\)](#)

If issues continue on Saturday with TaxSlayer, we advise that you first look at the VITA/TCE Blog at vitablog.taxslayerpro.com to see if the issue has been addressed. Otherwise, you may contact us to report the issue.

Social Security Number Not Valid For Employment (Update)

TaxSlayer has added a checkbox on the Personal Information page and on the Dependent/Qualifying Child Information page to indicate a Social Security number (SSN) is not valid for employment.

- On the Personal Information page, it is the last checkbox in the list of checkboxes for taxpayer and spouse:
 - SSN not Valid for EIC / Employment
- On the Dependent/Qualifying Child Information page, it is the last checkbox on the page:
 - Check if this qualifying person has a SSN that is not valid for employment

As indicated in last week's update, SSNs valid for employment (issued by the due date of the return) are required in order to claim certain credits and deductions. (E.g., earned income tax credit (EITC), child tax credit (CTC), enhanced deduction for seniors, no tax on tips, no tax on overtime.) For the EITC and CTC, the taxpayers and qualifying children all need SSNs that are valid for employment. For a Married Filing Jointly Return, only one spouse is required to have a valid SSN to claim the CTC/ACTC.

If you were holding a return because the taxpayer, spouse or dependent did not have a valid SSN, check the applicable box and, before filing, verify that the software removed any credit(s) or deduction(s) that require a valid SSN.

Email Address on Form 4547, Trump Account Election(s)

When completing Form 4547, Trump Account Elections(s), for a taxpayer, enter an email address on the Personal Information page for the primary taxpayer and/or the secondary taxpayer. The email address will auto-populate on the 4547 page in TaxSlayer; however, it does not show up on the PDF of Form 4547. A validation error will be received if you try to transmit the return at this point.

TaxSlayer has said they have a fix in for this issue, but it won't be pushed until February 28. In the meantime, there is a workaround:

- Make sure the email address(es) is entered first on the Personal Information page. Then enter the email address(es) on the Return Details page in the E-file section of the software. These steps should ensure that the email address will be shown on the printed Form 4547 until TaxSlayer applies an update.