

Accounting Aid Society
Site Coordinator Update – January 25, 2025

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Do Not Transmit E-file Returns

DO NOT transmit e-file returns. The main office will transmit all tax returns prepared prior to Monday, January 27, 2025, which is the official start of the 2025 filing season when the IRS will begin accepting and processing tax returns and when TaxSlayer is scheduled to turn on e-file.

The Quality Reviewer should mark the return as Complete in TaxSlayer if it is ready to be transmitted.

Who to Contact with Questions

Do not hesitate to contact us for assistance. Any questions you have about tax law, tax site procedures, tax software, or other issues should be addressed to the following individuals:

For All Tax Sites

- Maysaa Rahal – For staffing, facilities and supplies issues
- Kasandra Ward – For computer and network setup issues

For Staff-Led Sites

- Maysaa Rahal – For tax law, TaxSlayer and site procedures questions

For Volunteer-Led Sites

- Kathy Holka – For tax law and TaxSlayer questions
- Chelsea Vitale – For site procedures such as using Quickbase, CFR debit card application, using Cervis, etc.

Phone numbers for each person listed above were provided in the email that contained this update. We ask that only the site coordinators or assistant site coordinators request assistance and that you not share our cell phone numbers with others.

Volunteer Tax Alert and Quality Site Requirement Alerts

The IRS has so far issued one Volunteer Tax Alert (VTA) and two Quality Site Requirement Alerts (QSRAs) for the current filing season; they are listed below. We are required to share them with you. Please share the information with volunteers and staff.

- [VTA 2025-01, Changes to Form 6744, VITA/TCE Volunteer Assistor’s Test/Retest](#)
The alert identifies issues with the tests and urges caution when completing certification tests using the Practice Lab. We realize that all volunteers at the tax sites should already be certified. Please share the VTA with anyone who may inquire about taking the IRS certification tests.
- [QSRA 2025-01, Quality Site Requirement Updates](#)
The alert provides updates to three quality site requirements – QSR #5 (addresses Publication 4836, VITA/TCE Free Tax Programs), QSR #6 (addresses e-filing of Form 4868, Application for Automatic Extension to File U.S. Individual Income Tax Return), and QSR #10 (addresses procedures for maintaining security plans).
- [QSRA 2025-02, Quality Training Recordings](#)
The alert provides links to access recordings of *Form 13614-C Overview and Job Aid Training* and *Intake/Interview and Quality Review Training* from October 2024. Staff and volunteers are encouraged to view the trainings.

The IRS issues VTAs and QSRA’s throughout the tax season. They are available on our Resources page, <https://www.accountingaidresources.org>, under the Site Manual tab, and in the IRS Site Coordinator Corner at <https://www.irs.gov/individuals/quality-and-tax-alerts-for-irs-volunteer-programs>.

IRS Publication 4491-X, VITA/TCE Training Supplement (2024 Returns)

IRS Publication 4491-X has been issued and contains corrections and updates to Publication 4012, Publication 4491, Form 6744, and Link and Learn Taxes, in addition to other IRS materials. At the time of this Site Coordinator Update, the electronic version of Pub 4012 had not been updated to reflect the changes listed in Pub 4491-X. It is our understanding that an updated electronic copy of the 4012 will be available in February 2025.

In the meantime, all volunteers who prepare tax returns **must** review the information in Pub 4491-X before preparing tax year 2024 returns, in particular the changes to Pub 4012 and Pub 4491. Pub 4491-X is available on our Resources page and also available at [irs.gov](https://www.irs.gov).

- Pub 4012 – The list of changes are on pages 9–12 of Publication 4491-X. The replacement pages begin on page 13 of the 4491-X.
- Pub 4491 – The list of changes is on page 56 of Publication 4491-X. The replacement pages begin on page 57 of the 4491-X.

(Note: Hard copies of Publication 4012 are in the Site Boxes. If time permits at your tax site, you can print the replacement pages from Publication 4491-X and insert them in the 4012. Pen-and-ink changes may also be made to the printed publication.)

One notable change for Pub 4012: For Schedule C, the limit for expenses has increased. In prior years, the return was out of scope if total expenses were more than \$35,000. For tax year 2024, the return is out of scope if total expenses are more than \$50,000.

(The 10-2024 revision of Pub 4012 lists the \$35,000 amount; Pub 4491-X notes the change to \$50,000 on a few pages of both Pub 4012 and Pub 4491. This is one example of why the preparer should review the changes noted in Pub 4491-X for Publications 4012 and 4491 before preparing tax returns.)

Site Administration

POSTERS

Please make sure the following publications are posted at your tax site. (This year there are 3 items that need to be posted.)

- Publication 4053, *Your Civil Rights are Protected (Rev. 4-2015)*. The poster should be in your Site Box; please reach out to us if you do not have it. (It does not appear to be available any longer at irs.gov for download.)
 - Publication 4053 must be posted at the first point of contact with taxpayers.
- Publication 4836, *VITA/TCE Free Tax Programs (Rev. 10-2024)*. As indicated in the above-referenced QSRA 2025-01, the IRS has updated this publication; it is no longer a two-sided document. There is an English version and, so far, versions in Spanish and Vietnamese. **Both** the English and Spanish versions must be posted at the tax site.
 - Pub 4836 in English should be in your Site Box.
 - Pub 4836 (Spanish Version) is attached to this update. It may also be downloaded and printed from www.irs.gov.
 - Note: It is not required that the posters be printed in color. Both versions are required to be posted in an area viewable to all taxpayers requesting in-person service.

NAME TAGS

All staff and volunteers working at a tax site must wear a name tag. Please make sure everyone is wearing a name tag that shows their first name and the first initial of their last name. Name tags are in the Site Boxes. Basic certified volunteers should have a blue sticker on their name tag and Advanced certified volunteers should have a red sticker on their name tag.

CHECKING VOLUNTEER IDENTIFICATION

The identity of new volunteers at your tax site must be verified by checking their photo identification.

INCOME GUIDELINE

The Accounting Aid Society will serve taxpayers with income up to \$67,000 for both individuals and families. 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.

PROTECTING CLIENT INFORMATION and CLIENT PRIVACY

Please do not have clients email you any personal identifiable information (PII) or tax documents. The best method to receive client information is by using the QR code to directly send the information to a ShareFile Folder for the tax site. This process ensures that the information remains encrypted and protected.

Also remember to protect the client's privacy during all steps of the tax return preparation process.

- Remind volunteers and staff that if they leave their workstation, to please make sure the computer screen has been minimized so that taxpayer information is not showing and make sure that the client is in possession of their tax documents and PII.
- Do not leave the client's printed tax return at the printer for a lengthy time.
- Be sure that you have all pages of your client's tax return from the printer and that it does not include any pages from another person's return.

- Be mindful when speaking with clients so that others may not overhear.

CHROMEBOOK LOGINS

Please refrain from logging into personal information on the Chromebooks. The logins are synced together to allow for better management and security. Your information may be viewable by others at your site.

2021 Federal Tax Returns

The deadline to claim a refund on a 2021 federal tax return is April 15, 2025. We typically only prepare current year tax returns at the tax sites during the regular filing season, but we ask that you prepare 2021 returns now to ensure that a taxpayer does not miss out on getting a refund.

We may see more clients at the tax sites wanting to file their 2021 federal return. The IRS recently posted information on claiming the Recovery Rebate Credit for 2021.

- Taxpayers who **have filed** a 2021 federal return – In December 2024 through January 2025, the IRS began issuing payments to eligible people who did not claim the Recovery Rebate Credit on their 2021 tax return.
 - Payments should be received by late January 2025.
 - Taxpayers do not need to take any action to receive these payments. The payments will be automatically direct deposited or sent by paper check.
 - Eligible taxpayers will also receive a separate letter notifying them of the payment.
- Taxpayers who **have not filed** a 2021 federal return – Eligible taxpayers must file by the April 15, 2025 deadline in order to claim the credit.

Background Information – For tax year 2021, eligible taxpayers may claim a Recovery Rebate Credit on their tax return if they did not receive the third Economic Impact Payment (EIP, also known as a stimulus payment) for the taxpayer, spouse (if married filing jointly), and/or a dependent(s). The credit is \$1,400 for each qualifying individual. For more information on the Recovery Rebate Credit, the third EIP, and the announcement by the IRS about the payments going to eligible taxpayers, visit <https://www.irs.gov/newsroom/recovery-rebate-credit>.

Federally Declared Disaster Areas

Please note that there were **no** federally declared disaster areas in Michigan for 2024. This information should be of assistance when addressing the question on page 3 of the Intake/Interview and Quality Review Sheet about a loss related to a Federal declared disaster area. (Note: There are limited circumstances where a taxpayer could claim a casualty loss in 2024 for a prior year federally declared disaster. This is out of scope for VITA.)

Michigan Tax Returns

HOMESTEAD PROPERTY TAX CREDIT

Subsidized Housing

Reminder: If the taxpayer's rent is subsidized, be sure to enter the rent in Part 3: Complete if you are an Occupant of a Housing Facility on TaxSlayer's Homestead Property Tax Credit Claim page. The rent information will then be properly reported in Part 5, Alternate Housing Facilities, on page 3 of Form MI-1040CR.

Michigan Service Fee Housing And Exempt Housing Lists

As of this update, Michigan Department of Treasury has not updated their lists for Service Fee Housing and Tax-Exempt Housing. Please continue to use the lists we have posted on our Resources page under the Tax Preparer Tools/State of Michigan/Homestead Property Tax Credit tab.

The lists are in PDF format on the Resources page. An Excel file of the lists can be found at www.michigan.gov/taxes. Click on the Tax Professionals tab, and then on Service Fee and Tax Exempt Housing. Note that Treasury's Excel file has two workbooks, one for each list. Here is the direct link to the page: <https://www.michigan.gov/taxes/professionals/tax-exempt-housing>.

Both lists should be referenced often when preparing Homestead Property Tax Credit Claims for renters.

- If the client's address is on the service fee housing list, the Homestead Property Tax Credit Claim should be filed accordingly – mark Service Fee Housing on the tax return.
- If the address is on the tax-exempt housing list, a claim should not be filed for the months lived in exempt housing.

If a taxpayer questions a listing, we recommend that they contact the Assessor's office for their city/township for clarification. The Assessor's office should be able to tell them the property tax status for the address they lived at – whether property taxes were levied, a service fee was paid instead of property taxes, or the property was exempt from paying property taxes.

(They could also contact the property manager or building owner, but very often the property management office does not know the property tax status of the building. It is ultimately the filer's responsibility to find out for certain the property tax status for their housing.)

2024 Millage Rates

A listing of the 2024 Michigan property tax millage rates has not yet been posted to Michigan Department of Treasury's web site. The summer and winter property tax bills should always be used to determine taxes levied for the year, but the listing can be an alternate source for determining property taxes levied for the year in certain situations. We will let you know when the 2024 millage rates are available.

Accounting Aid Society's Resources Page

A reminder about the many reference materials and resources available on our Resources page at <https://www.accountingaidresources.org>, useful for site operation and the tax preparation process. The page also includes links to the required federal reference materials, IRS Publications 17 and 4012.

In addition to the federal reference materials, there are Michigan and city instructions, the Site Manual, Site Coordinator Updates, alerts from the IRS (Quality Site Requirement Alerts (QSRAs) and Volunteer Tax Alerts (VTAs)), and more.

Please familiarize yourself with the information available on the page and share with your staff and volunteers.

TaxSlayer

\$1 AGI RETURNS

Please use the description, IN ORDER TO E-FILE, when entering \$1 as Other Income.

PRINTING THE TAX RETURN

When printing the tax return for the client, please select the custom print sets that Accounting Aid Society has created in TaxSlayer:

- AAS (For E-File Returns) FEDERAL & STATE RETURNS – Use for both e-file and paper returns.
- AAS MI COMMON FORM for MAILING – If taxpayer is filing the Michigan Common Form, MI CF-1040, also print the AAS MI COMMON FORM for MAILING print set. This print set will provide the taxpayer with all pages of the Common Form and any federal forms or schedules that need to be attached to the city return for mailing.

PASSWORDS

If a password was changed for a TaxSlayer username, please email Maysaa Rahal at mrahal@accountingaidsociety.org with the new password and the date it was changed.

TAXSLAYER ISSUES

At the time of this update, we are not aware of any significant issues with TaxSlayer. If you encounter a problem with the software, we ask that the site coordinator or assistant site coordinator call Kathy Holka or send an email to kholka@accountingaidsociety.org.