

**Accounting Aid Society**  
**Site Coordinator Update – March 29, 2025**

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## **Quality Site Requirement Alert**

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The IRS has issued another Quality Site Requirement Alert (QSRA) for the current filing season which is described below. Please review the QSRA and share the information with volunteers and staff.

- [QSRA 2025-03, Form 13614-C Updates](#)

The alert provides information on changes to the updated Form 13614-C (rev. 03-2025). As indicated on the alert, the IRS will not be printing the revised 13614-C; it is available electronically only. Accounting Aid Society will continue to use the November 2024 revision.

Please continue to follow the guidance provided in the February 8th Site Coordinator Update for the following two areas on page 1 of the intake/interview sheet:

- In the *Your first name/Spouse's first name* fields, please cross out “*pronouns optional*” or advise the taxpayer they do not have to provide pronouns.
- Please cross out the question “*Would you like information on how to vote and/or how to register to vote*” or advise the taxpayer they do not have to answer the question.

Please see the update for, and make note of, updated certification indicators for the following items on Form 13614-C:

- HSA contributions and distributions
- Energy efficient home improvement credit
- Estimated tax payments
- Last year's refund applied to this year

Make sure that preparers and quality reviewers have the proper certification level if working with returns with these items.

The IRS issues QSRA's and Volunteer Tax Alerts (VTAs) 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>.

## **Filing an Extension**

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Taxpayers that can't be served by April 15, and who believe they have a 2024 filing requirement or owe tax, should be encouraged to file an extension to apply for six more months to file their 2024 tax return. If they believe they will owe tax, they should pay the estimated 2024 tax with the extension and before the due date.

Filing an extension allows for an extension of time to file, but not to pay. If payment is not made by the due date, penalties and interest may accrue.

## **Federal**

File IRS extension Form 4868:

- If the return has not been started in TaxSlayer, download and complete Form 4868, available at [www.irs.gov](http://www.irs.gov). Make a copy for the taxpayer and if payment will be made with the extension, advise them of the payment instructions and that payment is due by April 15, 2025. Provide them with a mailing envelope; the address where to mail the extension application is included in the instructions for the form.
- If the return has been started in TaxSlayer and it's discovered the taxpayer needs to file an extension, Form 4868 can be completed in the software and may be e-filed, if the taxpayer chooses.
  - Go to Federal > Miscellaneous Forms > Form 4868, Application for Extension
  - Enter applicable information in the three fields on the page:
    - Estimated tax liability – Select to enter the tax liability that is currently showing on the tax return or enter another amount.
    - Amounts previously paid for current tax year – Enter any federal income tax withholding for 2024 and/or any quarterly estimated tax payments.
    - Amount paid with extension – This should be the difference between the “estimated tax liability” and “amounts previously paid for current tax year”. Confirm with the taxpayer that this is the amount they will pay with the extension. Complete the bank account information if the taxpayer would like to pay the balance due electronically.
  - If the taxpayer chooses to e-file the extension, the site coordinator will be given the option to e-file Form 4868.
  - If Form 4868 will be mailed in, print two copies of the completed form in TaxSlayer. Provide the taxpayer with a completed mailing envelope (mailing addresses are included in the instructions for Form 4868) and if payment is being made with the extension, advise them of the payment instructions. Payment should be made by April 15, 2025.

Advise the taxpayer they will have until October 15, 2025, to file their 2024 tax return.

## **State of Michigan**

Note: An extension is not necessary if the taxpayer expects to claim a refund on their Form MI-1040. If they expect to owe tax:

- File a copy of IRS Form 4868 or, if there was no federal extension, file Michigan extension Form 4, available at <https://www.michigan.gov/taxes/iit-forms>. (See page 6 of the 2024 MI-1040 instructions.) If the return is started in TaxSlayer, Michigan Form 4 can be completed in TaxSlayer and two copies printed, one for the taxpayer to mail and one for their records. Form 4 and any balance due should be mailed by April 15, 2025.

Advise the taxpayer they will have until October 15, 2025, to file their 2024 tax return.

## **City of Detroit**

File Form 5209 for a Detroit extension, available at

<https://www.michigan.gov/taxes/citytax/detroit/forms/2024/2024-city-individual-income-tax-forms>

If the return is started in TaxSlayer, the form can be completed in the software and printed for the client. Form 5209 and any balance due should be mailed by April 15, 2025.

Note: A copy of the federal extension will not be accepted in place of Form 5209.

Advise the taxpayer they will have until October 15, 2025, to file their 2024 tax return.

### **Other Cities**

For other cities, information and extension forms can be found at the web sites listed below.

Taxpayers may also contact the local city tax office for an extension form. The extension form and any balance due should be mailed by April 30, 2025.

- Hamtramck – <https://hamtramckcity.gov/departments/income-tax/>
- Highland Park – <https://www.highlandparkmi.gov/how-do-i/forms-permits-applications/#Individual>
- Pontiac – [https://www.pontiac.mi.us/departments/finance/income\\_tax/tax\\_forms.php#outer-1405](https://www.pontiac.mi.us/departments/finance/income_tax/tax_forms.php#outer-1405)

Advise the taxpayer they will have until October 30, 2025, to file their 2024 tax return.

## **TaxSlayer**

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### **Service Fee Housing and Subsidized Housing Checkboxes**

TaxSlayer has corrected the issue described in last week's update. The software now correctly allows only one type of housing to be checked Yes, either Service Fee Housing or Subsidized Housing. If you answer Yes to Service Fee Housing, the Subsidized Housing line disappears from the page. In order to check Yes for Subsidized Housing, you have to check No for Service Fee Housing.

### **Custom Credits**

Please make sure that the amounts for any **homestead property tax credit, home heating credit, and/or city refund/(tax due)** are entered correctly on the Custom Credits page in the software. This is important information needed to provide to our funders and for Accounting Aid Society to capture for our own statistical information purposes. Unfortunately, these amounts are not available in any TaxSlayer reports so we must rely on the amounts entered for Custom Credits.

Preparers – If a change was made to the tax return, make sure to look at the PDF of the return to see if any of the amounts for the Custom Credits have changed and enter any revised amounts.

Quality Reviewers – Review of the Custom Credits page **must** be part of the quality review to ensure that correct amounts have been entered.