

**Accounting Aid Society**  
**Site Coordinator Update – February 3, 2024**

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**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 January 31<sup>st</sup>, or if information on 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 taxpayer should have the following information available when they call the IRS:
  - a. Their name, address (including zip code) 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, 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)*. It can also be found at the following link, <https://www.irs.gov/taxtopics/tc154>, and is also 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 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.

**Missing Information**

Taxpayers do not always show up at the tax sites with all of their documents and/or all the 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. At the bottom of the sheet, please be sure to indicate the days and times the tax site is open. The document can also be found on our Resources page under Site Manual/Tax Site Documents. Reminder: The return should not be started in TaxSlayer if we know the client is missing information.

## **Mailing Address Labels**

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Please note that there is an incorrect zip code listed on the mailing address labels in the Site Boxes for a federal refund.

- The correct mailing address is Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0002.
- We will be distributing new mailing labels for your Site Boxes. In the meantime, if the taxpayer needs to mail in their federal return (should be rare) and there is a refund, please correct the zip code on the label.
- Please note that the mailing labels you currently have for federal refunds (Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0052) is the mailing address for an amended tax return, Form 1040-X. Please save those labels and clearly designate them to be used if Form 1040-X has to be mailed in by the taxpayer.

Additionally, we will also be distributing new mailing labels for balance-due returns to the cities of Hamtramck and Highland Park. The P.O. Box, city and zip code are the same for payments and refunds, but if a payment is being sent in, the addressee should be “City of Hamtramck 1040 Payments” and “City of Highland Park 1040 Payments”.

## **Site Administration**

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### **SITE SECURITY AGREEMENT**

The IRS requires that each tax site’s Security Agreement be available electronically at the site. Please note that your site’s Security Agreement is located in a folder in the site’s ShareFile Folder. Please do not delete the Security Agreement folder.

## **TaxSlayer**

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### **QUALITY REVIEW**

To minimize rejects at the tax site, a reminder to include verifying Social Security numbers and EINs have been entered correctly on the return as part of the quality review process. Please also remind staff and volunteers to carefully enter these numbers off of the source documents.

### **NOTES FROM PRIOR YEAR**

Please be diligent in the carryforward or pulling of relevant notes from the prior year. Instruct the volunteers and staff to ask the site coordinator if there is any doubt on whether a note should be carried forward when starting a new return.

The preparer and the quality reviewer should both look at the carried forward notes to see if they provide any guidance or information on what might be needed to prepare a complete and accurate current year tax return, and to possibly avoid a rejected return.

Example: A note from last year indicating that an IP PIN was needed. Even though TaxSlayer will provide a warning or notification near the end of the tax return preparation process if an IP PIN was entered for the prior year, reviewing the note at the beginning of tax prep will save time and will help in letting the taxpayer know as soon as possible that an IP PIN is most likely required for the return being filed this filing season. (In this example, make sure the Intake/Interview sheet is properly marked (question 11 on page 1).

Note: Currently, pulled Notes from the prior year can only be viewed from the Client List; they are not visible when inside of a tax return. TaxSlayer is aware and has identified the issue (Issue 1619).

## **REJECTED RETURNS**

Please note that rejected returns prepared at our volunteer tax sites will be handled by the Main Office.

## **E-FILING PRIOR YEAR RETURNS – FORM 1099-R WITH FEDERAL WITHHOLDING**

Although we should only be preparing tax returns for tax year 2023 at the tax sites, if time allows at your site to prepare a prior year return for a client, please be aware of the following VITA Blog post from TaxSlayer:

The IRS currently has a business rule in place that will erroneously reject any 2022 or 2021 return that has a 1099-R with Federal Withholding. They are working with industry to determine the best resolution. During the meantime, we strongly recommend that you tag any prior year return that you are planning to electronically file that has a 1099-R with a Federal Withholding amount.

**Our recommendation:** If you are preparing a 2022 or 2021 tax year return for a taxpayer that has a Form 1099-R with federal income tax withholding and the return will be electronically filed:

- Do not transmit the tax return.
- We have created a return tag labeled “2022 or 2021 Return w/1099-R & Federal Withholding” for all sites. Add this tag to the return.
- The Main Office will take the next steps necessary once a resolution has been determined by the IRS.
- Explain to the taxpayer that there will be a delay in e-filing their prior year tax return and that the Main Office will be in touch with them.
- We advise that the client not send in a paper return at this point due to the long processing times for paper returns.