

FTP / VITA Documentation Requirements

	Form	Requirements
Identity	Social Security card, 1099 SSA, Medicare Card with A after #, or ITIN letter	Required for each person on return. Photocopied or electronic copy of card is acceptable.
Identity	Photo ID (government, employee, student, etc)	Required for taxpayer and spouse. Site coordinator has discretion to accept other forms of ID if photo not available. For Virtual: Selfie holding photo ID is approved by IRS. When calling taxpayer, verify identity by requesting last 4 of SSN.
IP PIN	IP PIN letter from IRS	TP can show letter or provide number over the phone. TP receives new IP PIN each year.
INCOME		
Wages	W-2	Required. All w-2s from this tax year should be included on original tax return. If TP doesn't receive by 2/15, contact employer. If doesn't receive by 3/31, substitute w-2 can be created in software based on information on paystub
Self-employment income	1099 NEC, 1099K, 1099-MISC or Self report	If taxpayer does not receive 1099 NEC or MISC, they are still required to report any income received. Payer not required to send 1099 NEC or MISC if under \$600. TP should use records, or create reasonable estimates of income and expenses if records are unavailable. Detailed records of income and expenses required if audited.
Scholarship	W-2 or 1098-T	Required.
Interest, Dividends	1099 INT 1099 DIV Sch K-1 Bank statement	Required if one was given to taxpayer. TP must still report interest income if they don't receive form.
Refund of state/local taxes	1099 G	Only required if itemized on last year's tax return. Otherwise not taxable and not included on tax return.
Alimony income or separate maintenance payments	Divorce agreement	Must separate alimony income from child support. Child support is not taxable. Detailed records required if audited. Alimony taxable if divorce final before 2019.
Capital Gains/Losses	1099-B, 1099-S	Required
Disability income	1099-R, w-2, 1099 SSA	Required. SSDI is reported on 1099 SSA. SSI is not taxable and no documentation required. SSI must be reported on Prop Tax/Rent Rebate form.

Retirement income	1099-R	Required
Unemployment	1099-G	Required. Can look up account online and find 1099-G
Social Security	1099 SSA	Can estimate based on monthly amount received X 12 months if none is taxable
Gambling	1099G	1099G only sent if winnings are more than \$600. Taxpayer must self-report other winnings. Record of losses required if audited.
EXPENSES		
Contribution to retirement account	W-2, 5498	Can self-report and previous year contributions can be made up to filing deadline. Proof required if audited.
Post-secondary education	1098-T	Required. Student account statement from financial aid gives more detail on expenses and income. For some students (nonresident alien, tuition=expenses, or entire account paid by employer or other third party) college is not required to send See details at: https://www.irs.gov/pub/irs-utl/vta-2017-01.pdf
Unreimbursed employee expenses	Receipts, log of mileage	Reasonable estimates ok. Proof required if audited.
Medical expenses	Receipts	Required if audited.
Home Mortgage interest	1098	Required.
Real estate taxes	1098 or receipts	Required.
Charitable contributions	Receipts	Required if audited. Ask TP to add them all together.
Child care expenses	Statement from provider or receipts	Best to see statement if using child care center. Can get info over the phone. Must paper file if Provider SSN or EIN not available. Required if audited.
Educator supplies	Receipts	Required if audited.
Self-employment expenses	Receipts, log of mileage, personal record	TP should use records, or create reasonable estimates of income and expenses if records are unavailable. Use self-employment guide. Must see tax statement for Uber/Lyft drivers (find on taxpayer's online account). Strongly encourage good record keeping moving forward.
Student loan interest	1098-E	Required.
LIFE EVENTS		
Health Savings Account	5498-SA, 1099-SA, W-2 with code W in box 12	Taxpayer records can substitute.
Cancellation of debt	1099-c	Required. Only credit card and mortgage debt is in scope (advanced)
Buy/sell/foreclose on home	1099-A	Only required if gain on sale is more than \$250,000 or lived in home less than 2 years. Otherwise, not taxable.

EIC disallowed in prior year	Self-report	
Energy Efficient items	Form or certificate from installation	Required
First time homebuyer's credit	Self-report	Helpful to have prior year tax return
Make estimated payments	Self-report, receipts	
Capitol loss carryover	Prior year 1040	Required
HEALTH INSURANCE		
Marketplace Insurance	1095-A	Required. Can call Marketplace, they will give information over the phone (have blank form available to fill in) Some taxpayers have more than one if any changes during the year. If SLCSP column is blank, look up amount on healthcare.gov tax tool and fill in.
Proof of insurance	1095-B	Self-report of insurance coverage accepted.
Employer offer of insurance	1095-C	Ok to Self-report that you have insurance. Need cost of offer from 1095-C or other documentation from employer to calculate affordability exemption.
Affordability Exemption	Offer of insurance from employer or if none, cost of SLCSP and LCBP	Required Find SLCSP and LCBP on healthcare.gov/tax-tool
REFUNDS/PAYMENT		
Bank account	Check, card from bank	Taxpayer can self-report routing and account number.
Signatures	Reviewer must see taxpayer (and spouse) sign return.	Under extenuating circumstances, SC can allow spouse to sign at home and return form to site

*Legible photocopies or electronic copies of forms are acceptable.