

Masks  
OPTIONAL  
Subject to  
Change

# FREE TAX BUFFALO

## VOLUNTEER INCOME TAX ASSISTANCE

NORTHWEST BUFFALO COMMUNITY CENTER  
NORTH BUFFALO COMMUNITY CENTER  
RIVERSIDE LIBRARY

IRS Certified Volunteers

## FREE TAX PREPARATION

We will prepare and electronically file federal and state returns with the following:

- Wages, salaries, etc. (Form W-2)
- Interest Income (Form 1099-INT)
- Dividends Received (Form 1099-DIV)
- State Tax Refunds (Form 1099-G)
- Unemployment Benefits (Form 1099-G)
- IRA Distributions (Form 1099-R)
- Pension Income (Forms 1099-R, RRB-1099, CSA-1099)
- Social Security Benefits (Form SSA-1099) (RRB-1099)
- Simple Capital Gain/Loss (Form 1099-B) *limited*
- Sale of Home (Form 1099-S) *limited*
- Self-employed Income (Form 1099-MISC) *limited*
- Gambling Winnings (Form W-2G)
- Cancellation of Debt (Form 1099-C) *limited*
- Health Savings Accounts (Form 1099-SA) *limited*
- Itemized Deductions *limited*
- Education Credits (Form 1098-T)
- Child Tax Credit
- Earned Income Credit
- Health Insurance Statements (Forms 1095-A, B or C)
- Prior Year and Amended Returns *limited*
- Form 8615 (tax on certain children's unearned income)

### **PLEASE BRING and OTHER INFORMATION AS NEEDED:**

- PROOF OF IDENTIFICATION - photo ID, government ID, license
- SOCIAL SECURITY CARDS for you, your spouse and ALL dependents
- BIRTH DATES for you, your spouse and dependents on the tax return
- ALL INCOME INFORMATION - Wage and earning statements  
(Form W-2, W-2G, 1099-R, 1099-Misc) from all employers
- INTEREST AND DIVIDEND STATEMENTS from banks (Forms 1099)
- PROOF OF BANK ACCOUNT (routing & account numbers) for direct deposit
- LAST YEAR'S FEDERAL AND STATE RETURNS - copy
- Health Insurance Exemption Certificate, if received
- IDENTITY THEFT PIN LETTER FROM THE IRS, if applicable
- DAYCARE PAYMENTS - Total paid for and the daycare provider's tax identifying number such as their Social Security number or business Employer Identification Number
- FORMS 1095-A, B AND C, Health Coverage Statements
- Copies of income transcripts from IRS and state, if applicable
- To file taxes electronically on a married-filing-joint tax return, both spouses must be present to sign the required forms
- Proof of foreign status, if applying for an ITIN
- An Individual Taxpayer Identification Number (ITIN) assignment Letter if you do not have a Social Security number
- SELF-EMPLOYMENT INCOME AND EXPENSES

# Intake/Interview & Quality Review Sheet

**PLEASE BRING**

**SOCIAL SECURITY CARDS FOR EVERYONE ON THE RETURN**  
**DRIVER'S LICENSES for taxpayers filing their return**  
**COPY OF LAST YEAR'S RETURN**

**R E M E M B E R**

**ALL INCOME INFORMATION**  
**BRING YOUR BANK INFORMATION FOR EXPEDITED REFUNDS**

**Volunteers are trained to provide high quality service and uphold the highest ethical standards.**  
**To report unethical behavior to the IRS, email us at [wi.voltax@irs.gov](mailto:wi.voltax@irs.gov)**

**Part I – Your Personal Information** (If you are filing a joint return, enter your names in the same order as last year's return)

1. Your first name	M.I.	Last name	Best contact number	Are you a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Best contact number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address		Apt #	City	State
3. Mailing address				ZIP code
4. Your Date of Birth	5. Your job title	6. Last year, were you:		a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No
7. Your spouse's Date of Birth	8. Your spouse's job title	9. Last year, was your spouse:		a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input type="checkbox"/> No				
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)				

**Part II – Marital Status and Household Information**

1. As of December 31, 2022, what was your marital status?

Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

Married a. If Yes, Did you get married in 2022?  Yes  No

Divorced b. Did you live with your spouse during any part of the last six months of 2022?  Yes  No

Date of final decree \_\_\_\_\_

Legally Separated Date of separate maintenance decree \_\_\_\_\_

Widowed Year of spouse's death \_\_\_\_\_

2. List the names below of:

- **everyone** who lived with you last year (other than your spouse)
- **anyone** you supported but did not live with you last year

**To be completed by a Certified Volunteer Preparer**

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/22 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes,no,n/a)	Did this person have less than \$4,400 of income? (yes,no,n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					
Catalog Number 52121E													

**YOU WILL NEED SOCIAL SECURITY CARDS FOR ALL LISTED DEPENDENTS BELOW**

Check appropriate box (YES / NO / UNSURE) for each question in each section **IF YES**, you should have a document for that "YES"

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) <b>IF YES, YOU WILL NEED A W-2 FORM FROM EVERYONE YOU WORKED FOR DURING THE YEAR</b>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T) <b>BRING INFORMATION ON ALL EDUCATIONAL EXPENSES</b>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment Income? (Forms 1099-MISC, 1099-NEC, 1099-K, cash, digital assets, or other property or services) <b>BRING RECORDS</b>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check/digital assets, or other property or services for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale or exchange of stocks, bonds, digital assets or real estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from pensions, annuities, and or IRA? (Form 1099-R)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099-G) -- <b>YOU SHOULD DOWNLOAD FROM NYS UNEMPLOYMENT WEBSITE</b>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from Rental Property? <b>PLEASE BRING LAST YEAR'S RETURN AS WELL AS INCOME AND EXPENSE INFORMATION</b>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	15. (B) Other Income? (gambling, lottery, prizes, awards, jury duty, digital assets, Sch K-1, royalties, foreign income, etc.)

Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Contributions or repayments to a retirement account? <input type="checkbox"/> IRA (A) <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> 401K (B) <input type="checkbox"/> Other
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. Any of the following? <input type="checkbox"/> (A) Medical & Dental (including insurance premiums) <input type="checkbox"/> (A) Mortgage Interest (Form 1098) <input type="checkbox"/> (A) Taxes (State, Real Estate, Personal Property, Sales) <input type="checkbox"/> (B) Charitable Contributions
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) <b>CHILD OR DEPENDENT CARE EXPENSES</b> such as daycare? <b>NEED TO WHOM, ADDRESS, AMOUNT</b>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an <b>ELIGIBLE EDUCATOR</b> such as a teacher, teacher's aide, counselor, etc.? <b>AMOUNT \$_____ LIMITED TO \$300</b>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to <b>SELF-EMPLOYMENT INCOME</b> or any other income you received? <b>BRING SUMMARY INFORMATION</b>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)

Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. (A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (A) Adopt a child?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. (A) Have <b>HEALTH COVERAGE</b> through the Marketplace (Exchange)? [Provide Form 1095-A]

**Additional Information and Questions Related to the Preparation of Your Return**

1. Would you like to receive written communications from the IRS in a language other than English?  Yes  No If yes, which language? \_\_\_\_\_
2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)  
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund  You  Spouse
3. If you are due a refund, would you like: a. Direct deposit  Yes  No b. To purchase U.S. Savings Bonds Yes  No  c. To split your refund between different accounts Yes  No
4. If you have a balance due, would you like to make a payment directly from your bank account?  Yes  No
5. Did you live in an area that was declared a Federal disaster area?  Yes  No If yes, where? \_\_\_\_\_
6. Did you, or your spouse if filing jointly, receive a letter from the IRS? Yes  No
7. Would you like information on how to vote and/or how to register to vote?  Yes  No

**NEED BANK ACCOUNT INFO** →

**Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding. Your answer will be used only for statistical purposes. These questions are optional. ----- NOTE OUR SITE IS GRANT FUNDED AND THESE QUESTIONS KEEP THE SERVICE FREE – PLEASE CONSIDER ANSWERING**

8. Would you say you can carry on a conversation in English, both understanding & speaking?  Very well  Well  Not well  Not at all  Prefer not to answer
9. Would you say you can read a newspaper or book in English?  Very well  Well  Not well  Not at all  Prefer not to answer
10. Do you or any member of your household have a disability?  Yes  No  Prefer not to answer
11. Are you or your spouse a Veteran from the U.S. Armed Forces?  Yes  No  Prefer not to answer
12. Your race?  
 American Indian or Alaska Native  Asian  Black or African American  Native Hawaiian or other Pacific Islander  White  Prefer not to answer
13. Your spouse's race?  
 American Indian or Alaska Native  Asian  Black or African American  Native Hawaiian or other Pacific Islander  White  Prefer not to answer  
No spouse
14. Your ethnicity?  Hispanic or Latino  Not Hispanic or Latino  Prefer not to answer
15. Your spouse's ethnicity?  Hispanic or Latino  Not Hispanic or Latino  Prefer not to answer  No spouse

**ADDITIONAL INFORMATION NEEDED**

1. DID you own your home? If yes, we need amount **paid for real estate taxes** for possible NYS Credit
2. WAS the taxpayer(s) a **firefighter or ambulance worker**? Yes - need Name/Address of organization
3. WAS the taxpayer a **"noncustodial parent" to a child**? If Yes - need child's information – NAME/SSN/DOB for possible NY Credit
4. DID taxpayer(s) pay **long-term care insurance credit**? If Yes, need information
5. WERE you subjected to identity theft and the IRS issued you an Identity PIN Letter? We need the letter.

**Privacy Act and Paperwork Reduction Act Notice**

The Privacy Act of 1974 requires that when we ask for information, we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

# RENTAL PROPERTY WORKSHEET

## INSTRUCTIONS:

1. PLEASE COMPLETE THE INFORMATION BELOW
2. WE NEED LAST YEAR'S TAX RETURN TO COMPLETE LINE 18 BELOW
3. COMPLETE ITEMS BELOW – ESPECIALLY WITH ARROWS

### Part I Income or Loss From Rental Real Estate and Royalties

**Note:** If you are in the business of renting personal property, use **Schedule C**. See instructions. If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

- A** Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions . . . . .  Yes  No
- B** If "Yes," did you or will you file required Form(s) 1099? . . . . .  Yes  No

**1a** Physical address of each property (street, city, state, ZIP code)

<b>A</b>	
<b>B</b>	
<b>C</b>	

1b Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
<b>A</b>		<b>A</b>		<input type="checkbox"/>
<b>B</b>		<b>B</b>		<input type="checkbox"/>
<b>C</b>		<b>C</b>		<input type="checkbox"/>

**Type of Property:**

- |                           |                              |             |                          |
|---------------------------|------------------------------|-------------|--------------------------|
| 1 Single Family Residence | 3 Vacation/Short-Term Rental | 5 Land      | 7 Self-Rental            |
| 2 Multi-Family Residence  | 4 Commercial                 | 6 Royalties | 8 Other (describe) _____ |

Income:	Properties:		
	A	B	C
<b>3</b> Rents received			
<b>4</b> Royalties received			

## LIST YOUR EXPENSES BELOW FOR YOUR PROPERTY

IF NO LINE FOR AN EXPENSE – ADD THE EXPENSE AT THE BOTTOM OF THE PAGE

Expenses:	Line	A	B	C
<b>5</b> Advertising	<b>5</b>			
<b>6</b> Auto and travel (see instructions)	<b>6</b>			
<b>7</b> Cleaning and maintenance	<b>7</b>			
<b>8</b> Commissions	<b>8</b>			
<b>9</b> Insurance	<b>9</b>			
<b>10</b> Legal and other professional fees	<b>10</b>			
<b>11</b> Management fees	<b>11</b>			
<b>12</b> Mortgage interest paid to banks, etc. (see instructions)	<b>12</b>			
<b>13</b> Other interest	<b>13</b>			
<b>14</b> Repairs	<b>14</b>			
<b>15</b> Supplies	<b>15</b>			
<b>16</b> Taxes	<b>16</b>			
<b>17</b> Utilities	<b>17</b>			
<b>18</b> Depreciation expense or depletion	<b>18</b>			
<b>19</b> Other (list) _____	<b>19</b>			
<b>20</b> Total expenses. Add lines 5 through 19	<b>20</b>			

### LIST ANY ADDITIONAL INFORMATION OR EXPENSES BELOW

# SMALL BUSINESSES – INCLUDING DELIVERY & DRIVERS

## EX: UBER, LYFT, DOOR DASH, TAXI ETC

Name of proprietor		Social security number (SSN)	
<b>A</b>	Principal business or profession, including product or service (see instructions)	<b>B</b> Enter code from instructions	
<b>C</b>	Business name. If no separate business name, leave blank.	<b>D</b> Employer ID number (EIN) (see instr.)	
<b>E</b>	Business address (including suite or room no.) City, town or post office, state, and ZIP code		
<b>F</b>	Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify)		
<b>G</b>	Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on losses . . . <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>H</b>	If you started or acquired this business during 2023, check here . . . <input type="checkbox"/>		
<b>I</b>	Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions . . . <input type="checkbox"/> Yes <input type="checkbox"/> No		
<b>J</b>	If "Yes," did you or will you file required Form(s) 1099? . . . <input type="checkbox"/> Yes <input type="checkbox"/> No		

**Part I Income**

1 Gross receipts or sales. See instructions. **INCOME LISTED ON YOUR 1099 AND OTHER INFO** 1

### FILL IN YOUR EXPENSES

8	Advertising . . . . .	8		18	Office expense (see instructions) . . . . .	18	
9	Car and truck expenses (see instructions) . . . . .	9	<b>SEE PART IV</b>	19	Pension and profit-sharing plans . . . . .	19	
10	Commissions and fees . . . . .	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions) . . . . .	11		a	Vehicles, machinery, and equipment . . . . .	20a	
12	Depletion . . . . .	12		b	Other business property . . . . .	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions) . . . . .	13		21	Repairs and maintenance . . . . .	21	
14	Employee benefit programs (other than on line 19) . . . . .	14		22	Supplies (not included in Part III) . . . . .	22	
15	Insurance (other than health) . . . . .	15		23	Taxes and licenses . . . . .	23	
16	Interest (see instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.) . . . . .	16a		a	Travel . . . . .	24a	
b	Other . . . . .	16b		b	Deductible meals (see instructions) . . . . .	24b	
17	Legal and professional services . . . . .	17		25	Utilities . . . . .	25	
				26	Wages (less employment credits) . . . . .	26	
				27a	Other expenses (from line 48) . . . . .	27a	
				b	Energy efficient commercial bldgs deduction (attach Form 7205) . . . . .	27b	

## ENTER CAR / VEHICLE INFORMATION BELOW

**Part IV Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

When did you place your vehicle in service for business purposes? (month/day/year) \_\_\_\_ / \_\_\_\_ / \_\_\_\_

44 Of the total number of miles you drove your vehicle during 2023, enter the number of miles you used your vehicle for:

Business \_\_\_\_\_ b Commuting (see instructions) \_\_\_\_\_ c Other \_\_\_\_\_

45 Was your vehicle available for personal use during off-duty hours? . . . . .  Yes  No

46 Do you (or your spouse) have another vehicle available for personal use?. . . . .  Yes  No

47a Do you have evidence to support your deduction? . . . . .  Yes  No

b If "Yes," is the evidence written? . . . . .  Yes  No

**Part V Other Expenses.** List below business expenses not included on lines 8–26, line 27b, or line 30.

CELLPHONE – BUSINESS PORTION

BOOKING EXPENSES FROM STATEMENTS