



# FREE TAX PREPARATION

**VTLP** Proudly serving rural taxpayers since 1995

## INSTRUCTIONS FOR MAIL-IN TAX RETURNS

### STEP ONE: COMPLETE FORMS

- Intake/Interview & Quality Review Sheet (5 pages)
- Supplemental Information Sheet (1 page)
- Form 14446 (1 page)

*If you are a commercial fisher: DON'T SEND RECEIPTS!*

- Commercial Fishing Sheet (1 page)

*If you own a small business or received a 1099-NEC or 1099-MISC for business income: DON'T SEND RECEIPTS!*

- Small Business Information Sheet (1 page)

### Important:

- You (and your spouse) **MUST COMPLETE AND SIGN FORM 14446.**
- Provide a phone number where you can be reached.
- **ALL NAMES** must be **EXACTLY** as they appear on the Social Security card.
- Include bank information if requesting direct deposit.

Additional forms available at [www.abdc.org](http://www.abdc.org)

### STEP TWO: COLLECT ALL TAX FORMS

- Forms W-2 and Forms 1099 (*dividends, interest, self-employment, unemployment, Social Security-SSA*)

### Important:

- Include forms received for yourself, your spouse and dependents.
- SSI does not get reported.
- Alaska Native Settlement Trust Distributions do not get reported.
- All non-excluded income must be reported even if no forms are received.

### STEP THREE: MAKE COPIES

- Make a copy of your picture ID and the Social Security cards for everyone listed on the Intake and Supplemental Sheets. (Do not send originals)
- Keep a copy of all tax documents submitted

**Do not send an incomplete package. Wait until all income documents have been received. If you file a return with missing income the IRS may not issue a refund.**

### STEP FOUR: SEND COPIES OF ALL DOCUMENTS TO ABDC

**Mail:** Alaska Business Development Center  
Attn: ABDC VITA SITE  
840 K Street, Suite 202  
Anchorage, AK 99501

**Fax:** (866) 747-5801  
(Fax only—DO NOT leave message)

**Text/Email:** [frontdesk@abdc.org](mailto:frontdesk@abdc.org)

### STEP FIVE: ABDC will call you to verify your information and prepare your tax return.

ABDC Contact: [frontdesk@abdc.org](mailto:frontdesk@abdc.org) or (907) 562-0335  
Monday - Friday, 9:00 AM to 4:00 PM

*For tax tips visit our Facebook page: Volunteer Tax and Loan Program*

**Supplemental Information Sheet Tax Year 20\_\_**

Taxpayer Social Security Number	Taxpayer Name Per Social Security Card	
Spouse Social Security Number	Spouse Name Per Social Security Card	



**Can you be claimed as a dependent on another persons return?** Yes  No  **If YES** → Name of Person Who Can Claim You \_\_\_\_\_ Social Security # (if known) \_\_\_\_\_ Relationship \_\_\_\_\_ **Dependents do not take your own exemption**

**Did you or your spouse:**  
 a. Taxpayer receive the AK PFD?  Yes No       c. Receive commercial fishing income?  Yes No       e. Receive a Form 1099-MISC or 1099-NEC?  Yes No   
 b. Spouse, if applicable, receive PFD?  Yes No       d. Receive a native/corporation dividend?  Yes No       **If Yes, what was done to earn this income?**  
**The PFD must be reported even if it was garnished. If Yes, please list the corporation(s):**

*To qualify for Head of Household (HOH) filing status you must be either single or married and filing a separate return and have lived apart from your spouse for the last six months of the year. To file HOH you must have a qualifying dependent and pay more than half the cost of keeping up your home. Only one person in the home can claim HOH. Ask your preparer for details.*

**If you are single or married filing a separate return and qualify, did you pay more than half the cost of keeping up the home for yourself and a qualifying dependent?**  Yes No

List all dependents. You may be able to claim a dependent as a qualifying child or as a qualifying relative. You may be able to claim a person that is not related to you if the person lived with you for the entire year, has income of less than \$5,050 and you provided for more than half of their support. You may be able to claim your child that is over 18. Make sure that the person that you claim as a dependent does not claim themselves on their own return. Ask your preparer and check out the dependent laws brochure.

Dependents Full Name <small>Must match Social Security card -----</small> <b>Do not enter your name or your spouse's name below.</b>	Age	Birth Date (mm/dd/yy)	Social Security Number	Dependents Legal Relationship to You e.g., Son, Daughter, Grandchild, None	Did you provide over 50% of the support for this dependent (Yes/No)	Number of months dependent lived with you last year	US Citizen, Resident of US, Canada or Mexico (Yes/No)	Full time student last year? (Yes/No)	Receive the AK PFD last year? (Yes/No) If garnished still yes	Is the dependent your qualifying child under 19 or under 24 and a full time student? <b>If not</b> , the dependent's income must be less than \$5,050 (Yes/No)	Did this person have income other than the PFD, such as wages, self employment, Native/Corp dividends, Social Security? <b>If so</b> , they may need a return of their own even if they are your dependent. Describe:

Were any of the dependents married as of December 31<sup>st</sup> or can anyone else claim the dependents on their tax return?  Yes No

For additional information on claiming a dependent use the dependent brochure.

**If you are due a refund would you like direct deposit?**  Yes No       If yes, Bank \_\_\_\_\_ Account Number \_\_\_\_\_       Checking or Savings \_\_\_\_\_

	Preparer Complete Grey Area
Preparer _____	Site _____

NOTES:  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

## Virtual VITA/TCE Taxpayer Consent

This form is required when either the Intake/Interview and/or Quality Review are not conducted in-person between the taxpayer and the VITA/TCE volunteer. The site must explain to the taxpayer the process used to prepare the taxpayer's return. If applicable, volunteers must advise the taxpayer of the associated risk of transferring their data from one site location to another site.

**Part I - To be completed by the VITA/TCE site: Main/Intake site name: Alaska Business Development Center**

Site address: 840 K Street, Suite 202, Anchorage, Alaska 99501  
 Site Coordinator: Gary Burleson Site contact name: Gary Burleson  
 Site identification number (SIDN): 64117282  
 Site contact telephone number: 907-562-0335

**This site is using the following Virtual VITA/TCE method(s) to prepare your tax return:**

**A. Drop Off Site:** This site uses a drop off process which includes the site maintaining personally identifiable information (Social Security numbers, Form W-2, etc.) to prepare the tax return at the same site but at a later time. In this process, the taxpayer comes back to the same site for the quality review and/or signing the completed tax return. The site must explain the method it uses to contact the taxpayer if additional information is needed.

Note: Sites where the taxpayer does not leave the site's property, for example waiting in another room or in a vehicle, are NOT considered drop off sites. Since the taxpayer remains at the site, they are not required to complete Form 14446. If the taxpayer leaves their tax documents at the site and then leaves the site's property for any reason, the taxpayer must complete Form 14446.

**B. Intake Site:** This method includes the taxpayer leaving their personal identifiable information (social security numbers, Form W-2 and other documents) at the site in order to prepare and/or quality review the tax return at another location. In this process, the taxpayer's tax return information may be sent to another location for one or more of the following reasons; interviewing the taxpayer, preparing the tax return, or performing a quality review. The taxpayer may come back to the intake site for the quality review or to review and sign the completed tax return.

**C. Return Preparation and/or Quality Review Only Site:** This site may receive returns from one or more intake sites to prepare and/or quality review returns. This site generally does not take walk-in or appointments from other taxpayers in their location.

**D. Combination Site:** This site prepares returns for other permanent or temporary intake sites and assists walk-ins and appointments in their location.

**E. 100% Virtual VITA/TCE Process:** There is no in-person interaction with the taxpayer and any of the VITA/TCE volunteers in this process, during the intake, interview, return preparation, quality review, and signing the tax return. The site must explain the virtual processes and consent. This includes the virtual procedures to send required documents (Social Security numbers, Form W-2 and other documents) through a secured file sharing system to a designated volunteer for review.

**Part II: The Sites Process:**

Explain how each process will be followed to assist taxpayers remotely. How will the site manage:

1. Scheduling the appointment: First come first served
2. Securing Taxpayer Consent Agreement: Form 14446 secured with intake
3. Performing the Intake Process (securing all documents): Verified upon receipt
4. Validating taxpayer's authentication (Reviewing photo identification & Social Security Cards/ITINS): Secured with intake
5. Performing the interview with the taxpayer(s): In person or by phone
6. Preparing the tax return: At the travel site, the Main/Intake site or virtually
7. Communicating with the taxpayer. In person, by phone or by mail
8. Performing the quality review: In person or by phone
9. Sharing the completed return: As designated by the taxpayer
10. Signing the return: Taxpayer will sign the return or otherwise give authority to E-file the return
11. E-filing the the tax return: From the Main/Intake Site

**Page three of this form will be maintained at the site with all other required documents.**

**Part III: Taxpayer Consents:**

**Request to Review your Tax Return for Accuracy:**

To ensure you are receiving quality services and an accurately prepared tax return at the volunteer site, IRS employees randomly select free tax preparation sites for review. If errors are identified, the site will make the necessary corrections. IRS does not keep any personal information from your reviewed tax return and this allows them to rate our VITA/TCE return preparation programs for accurately prepared tax returns. If you do not wish to have your return included as part of the review process, it will not affect the services provided to you at this site. If the site preparing this return is selected, do you consent to having your return reviewed for accuracy, by an IRS employee?

Yes                  No

**Virtual Consent Disclosure:**

If you agree to have your tax return prepared and your tax documents handled in the above manner, your signature and/or agreement is required on this document. Signing this document means that you are agreeing to the procedures stated above for preparing a tax return for you. (If this is a Married Filing Joint return both spouses must sign and date this document.) If you chose not to sign this form, we may not be able to prepare your tax return using this process. Since we are preparing your tax return virtually, we have to secure your consent agreeing to this process. If you consent to use these non-IRS virtual systems to disclose or use your tax return information, Federal law may not protect your tax return information from further use or distribution in the event these systems are hacked or breached without our knowledge. If you agree to the disclosure of your tax return information, your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature. If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by e-mail at [complaints@tigta.treas.gov](mailto:complaints@tigta.treas.gov). While the IRS is responsible for providing oversight requirements to Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs, these sites are operated by IRS sponsored partners who manage IRS site operations requirements and volunteer ethical standards. In addition, the locations of these sites may not be in or on federal Property.

I am agreeing to use this site's Virtual VITA/TCE Process  Yes  No

Printed name	Printed name (spouse if married filing joint)
Date of birth                                  Date	Date of birth                                  Date
Telephone number	Telephone number
Email address	Email address
Signature (electronic)	Signature (electronic)
<b>OR</b>	<b>OR</b>
Signature (type/print)	Signature (type/print)

**Signature Required**

**Spouse's Signature Required if Married Filing Joint**

# Intake/Interview and Quality Review Sheet

**You will need:**

- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social Security cards or ITIN letters for all persons on your tax return
- Picture ID (such as valid driver's license) for you and your spouse

- Complete pages 1-6 of this form.
- You are responsible for the information on your return. Provide complete and accurate information.
- If you have questions, ask the IRS-certified volunteer preparer.

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

Your first name ( <i>pronouns, optional</i> )	M.I.	Last name	Your date of birth	Your job title
Spouse's first name ( <i>pronouns, optional</i> )	M.I.	Last name	Spouse's date of birth	Spouse's job title

Mailing address	Apt #	City	State	ZIP code
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Your telephone number	Spouse's telephone number	Email address ( <i>optional</i> )	Did you live or work in two or more states in 2024 <input type="checkbox"/> Yes <input type="checkbox"/> No
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<b>Check if you or your spouse were in 2024:</b>				Legally blind	<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No
A U.S. citizen	<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No	Totally and permanently disabled	<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No
In the U.S. on a visa	<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No	Issued an identity protection PIN (IPPIN)	<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No
A full-time student	<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No	Owners or holders of any digital assets	<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No

<b>If due a refund, how would you like your refund</b>				<b>If you have a balance due, how would you like to make your payment</b>			
<input type="checkbox"/> Direct deposit	<input type="checkbox"/> Check by mail			<input type="checkbox"/> Bank account	<input type="checkbox"/> IRS.gov Direct Pay		
<input type="checkbox"/> Split refund between accounts	<input type="checkbox"/> Other _____			<input type="checkbox"/> Set up installment agreement	<input type="checkbox"/> Mail payment to IRS		

Would you like to receive written communications from the IRS in a language other than English	<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No
What language _____			

Would you like information on how to vote and/or how to register to vote	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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Would you, or your spouse if married filing jointly, like \$3 to go to the Presidential Election Campaign Fund	<input type="checkbox"/> You	<input type="checkbox"/> Spouse	<input type="checkbox"/> No
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As of December 31, 2024, what was your marital status							
<input type="checkbox"/> <b>Never Married</b>	<input type="checkbox"/> <b>Married</b>	If married, were you married for all of 2024		<input type="checkbox"/> Yes	<input type="checkbox"/> No		
		Did you live with your spouse during any part of the last six months of 2024		<input type="checkbox"/> Yes	<input type="checkbox"/> No		
<input type="checkbox"/> <b>Divorced</b>	<input type="checkbox"/> <b>Legally Separated but not Divorced</b>			<input type="checkbox"/> <b>Widowed</b>			
Date of final decree _____	Date of separate maintenance decree _____			Year of spouse's death _____			

<b>To be completed by certified volunteer:</b> Can anyone else claim the taxpayer or spouse on their tax return	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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List the names below of everyone who lived with you last year (except your spouse) <b>AND</b> anyone you supported but did not live with you last year										<b>To be completed by certified volunteer (Yes, No, or N/A)</b>				
Name (first, last)	Date of birth (mm/dd/yy)	Relationship to you (child, parent, none, etc.)	Number of months lived in your home in 2024	Single or Married as of 12/31/2024 (S/M)	U.S. Citizen	Resident of U.S., Canada or Mexico	Full-time student	Totally and permanently disabled	Issued IPPIN	Qualifying child or relative of any other person	This person provided more than 50% of their own support	This person had less than \$5,050 of income	Taxpayer(s) provided more than 50% of support for this person	Taxpayer(s) paid more than half the cost of maintaining a home for this person
<b>DO NOT COMPLETE THIS PART</b>														
<b>Put Dependent Information on the Supplemental Information Sheet</b>														

**Income: Answer the following questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.**

Received money from any of the following in 2024:	(To be completed by certified volunteer) Income to be included	Notes/Comments
<input type="checkbox"/> (B) Wages as a part-time or full-time employee How many jobs _____	<input type="checkbox"/> (B) W-2s # _____	
<input type="checkbox"/> (B/A) Tips	<input type="checkbox"/> (B/A) Tips (Basic when reported on W2)	
<input type="checkbox"/> (B/A) Retirement account, pension or annuity proceeds	<input type="checkbox"/> (B/A) 1099-R (Basic when taxable amount is reported) # _____ <input type="checkbox"/> (A) Qualified Charitable Distribution From 1099-R \$ _____	
<input type="checkbox"/> (B) Disability benefits (such as payments from insurance and worker's compensation)	<input type="checkbox"/> (B) Disability benefits on 1099-R or W-2 # _____	
<input type="checkbox"/> (B) Social Security or Railroad Retirement Benefits	<input type="checkbox"/> (B) SSA-1099, RRB-1099 # _____	
<input type="checkbox"/> (B) Unemployment benefits	<input type="checkbox"/> (B) 1099-G # _____	
<input type="checkbox"/> (B) Refund of state or local income tax	<input type="checkbox"/> (B) Refund \$ _____ <input type="checkbox"/> (B) Itemized last year <input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> (B) Interest or dividends (bank account, bonds, etc.)	<input type="checkbox"/> (B) 1099-INT # _____ <input type="checkbox"/> (B) 1099-DIV # _____	
<input type="checkbox"/> (A) Sale of stocks, bonds or real estate Did you report a loss on last year's return <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> (A) 1099-B (include brokerage statement) # _____ <input type="checkbox"/> Capital loss carryover <input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> (B) Alimony	<input type="checkbox"/> (B) Alimony \$ _____ Excluded from income <input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> (A/M) Income from renting out your house or a room in your house If yes, did you use the dwelling unit as a personal residence and rent it for fewer than 15 days <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> (A/M) Rental income (Advanced when the dwelling is a personal residence and rented for fewer than 15 days) <input type="checkbox"/> Rental expense \$ _____	
<input type="checkbox"/> Income from renting personal property such as a vehicle		
<input type="checkbox"/> (B) Gambling winnings, including lottery	<input type="checkbox"/> (B) W-2G or other gambling winnings (list losses below if taxpayer can itemize deductions) # _____	
<input type="checkbox"/> (A) Payments for contract or self-employment work Did you report a loss on last year's return <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> (A) Schedule C <input type="checkbox"/> 1099-MISC # _____ <input type="checkbox"/> 1099-NEC # _____ <input type="checkbox"/> 1099-K # _____ <input type="checkbox"/> Other income reported elsewhere <input type="checkbox"/> Schedule C expenses \$ _____	
<input type="checkbox"/> Any other money received during the year? (example: cash payments, jury duty, awards, digital assets, royalties, union strike benefits)	<input type="checkbox"/> Other income (see Pub 4012 for guidance on other income, i.e., scope of service chart)	



**Expenses and Tax Related Events: Answer the questions on the left side of this page. Check only the boxes that apply to you and/or your spouse.****Paid any of the following expenses to itemize in 2024?**

- (A) Mortgage Interest
- (A) Taxes: state, local, real estate, sales, etc.
- (A) Medical, dental, prescription expenses
- (A) Charitable contributions

**(To be completed by certified volunteer) Standard or Itemized Deductions**

- (A) 1098 # \_\_\_\_\_
- (B) Standard deduction       (A) Itemized deduction

**Notes/Comments****Paid any of these expenses in 2024?**

- (B) Student loan interest
- (B) Child and dependent care
- (B/A) Contributions to a retirement account
- (B) School supplies by a teacher, teacher's aide or other educator
- (B) Alimony payments (do not include child support)

**(To be completed by certified volunteer) Expenses to report**

- (B) 1098-E
- (B) Child and dependent care credit
- (B/A) IRA (Basic if a Roth IRA or 401K)
- (B) Educator expenses deduction \$ \_\_\_\_\_
- (B) Alimony payments with spouse's SSN \$ \_\_\_\_\_
- Adjustment to income       Yes       No

**Notes/Comments****Did any of the following happen during 2024?**

- (B) You or someone in your family took educational classes (technical school, college, job related, etc.)
- (A) Sell a home
- (A) Have a health savings account (HSA)
- (A) Purchase health insurance through the Marketplace (Exchange)
- (A) Purchase and install energy-efficient home items (example: windows, furnace, insulation, etc.)
- (A) Have credit card, mortgage, or other debt cancelled/forgiven by a lender
- (A) Have a loss related to a declared Federal disaster area
- (B) Have a tax credit disallowed (example: earned income credit, child tax credit, or American opportunity credit)
- Receive any letter or bill from the IRS
- (B) Make estimated tax payments or apply last year's refund to 2024 taxes

**(To be completed by certified volunteer) Information to report**

- (B) Taxable scholarship income
- (B) 1098-T (itemized statement from school, invoice, etc.)
- (B) Education credit or tuition and fees deduction
- (A) Sale of home (1099-S)
- HSA contributions       HSA distributions
- (A) 1095-A
- (B) Energy efficient home improvement credit
- (A) 1099-C
- (A) 1099-A
- Disaster relief impacts return
- (B) EITC, CTC, AOTC or HOH disallowed in a previous year
- Year disallowed      Reason
- Eligible for Low Income Taxpayer Clinic referral
- Estimated tax payments \_\_\_\_\_
- Last year's refund applied to this year \_\_\_\_\_
- Last year's return available

**Notes/Comments**