

APG CLIENT AGREEMENT & SUPPLEMENTAL QUESTIONNAIRE
(2021 Federal and State Income Tax Preparation)

1. LEGAL SERVICES. Members of the Armed Forces on active duty, retirees, and certain family members are authorized legal assistance services at **NO COST**. These services include federal and state tax return preparation. However, eligible recipients **may be denied legal assistance for misconduct or other inappropriate behavior**. Due to the high demand for tax services, taxpayers may have to wait for service. Courtesy and patience is appreciated.

2. REQUESTING INCOME TAX SERVICES. Please read the following information to determine if the scope of services provided by this office best accommodates your income tax needs. By signing this document, you understand that our policy imposes certain limitations on tax preparation and there is no guarantee that we will be able to address all your tax needs.

3. SCOPE. Tax services are provided pursuant to Army regulation and the Internal Revenue Service, Volunteer Return Preparation Program, which mandate preparation of simple tax returns. Please complete the APG form "Determination for Eligibility of APG Income Tax Services" to ensure your tax situation is within the scope of APG's provisional services prior to completing this document and IRS Form 13614-C.

4. ACCURATE INFORMATION. To prevent delayed tax refunds and to ensure an accurate tax return, all taxpayers must provide complete, correct information.

5. REQUIRED DOCUMENTS. Taxpayers are expected to have in their possession all necessary documentation upon requesting income tax preparation services. Documents needed depend on each individual situation. IRS Form 13614-C and the APG Client Agreement & Supplemental Questionnaire will assist in properly compiling all relevant documents. **If you receive tax documents after we have filed your return, due to the high demand for tax services, we will not amend your return until the end of the tax season.**

6. LIMITATIONS ON STATE INCOME TAX PREPARATION. This office **does not** electronically file or assist taxpayers with returns prepared by other agencies; if your federal return was NOT prepared by this office, we are unable to prepare your state return(s). We do not assist with the preparation of multi-state part-year, pro-rata returns; should you still desire preparation of your federal return by this office, you understand that you will need to contact your state department of revenue or seek other outside resources for preparation of your state returns.

7. SIGNATURE AUTHORITY. All tax returns must be signed by the taxpayer(s) in front of the tax preparer at the time of preparation. Taxpayers intending to file during their spouse's absence must present a valid **Power of Attorney**. This office does not accept IRS Form 2848.

8. PERSONAL RESPONSIBILITY. Each taxpayer is responsible for carefully reviewing the completed tax return before signing it. **Filing a correct tax return and maintaining a copy of your tax return is ultimately your responsibility.** This office does not maintain hard copies of tax returns.

Data Required by the Privacy Act of 1974

AUTHORITY: 10 USC 3013

PRINCIPLE PURPOSE: To assist in preparation of federal income tax returns for electronic filing.

ROUTINE USES: The routine use of tax preparation worksheets is to provide the basic information necessary to prepare the client's federal income tax return for electronic filing.

DISCLOSURE: Voluntary Disclosure. Nondisclosure precludes electronic preparation and filing of the federal income tax return.

I understand this is a free service provided by volunteers. I will be patient, courteous, and treat all tax advisors with respect. I will provide all information necessary to complete an accurate tax return. I have reviewed and verified the information contained herein and certify that all the information is complete and accurate. I authorize this document and an electronic copy of my tax return to be kept on file for future return preparation. I have read this agreement in its entirety and understand that I am ultimately responsible for the accuracy of any Federal/State tax return(s) prepared by the APG Tax Staff at my request.

Taxpayer Signature _____ Printed Name _____ Date _____

Spouse Signature _____ Printed Name _____ Date _____

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1. ELIGIBILITY FOR APG INCOME TAX SERVICES.

☐ **YES** ☐ **NO** Did you review and complete the APG form "Determination for Eligibility of APG Income Tax Services" and determine that you are eligible for APG's provisional tax services?

2. SOCIAL SECURITY NUMBERS. (Taxpayers filing Married Filing Separately must provide the spouse's SSN and name exactly as it appears on the SSN card.)

☐ **YES** ☐ **NO** Did you bring individual Social Security cards or a copy of last year's tax return? If YES, skip to the next question. If **NO**, please provide SSNs and names exactly as they appear on the SSN cards or your return cannot be electronically filed. Please print clearly:

First, MI, & Last Name (Suffix) (*The spouse listed first on the federal tax return is referred to as the Taxpayer.*)

Taxpayer _____ **SSN** _____ - _____ - _____

Spouse _____ **SSN** _____ - _____ - _____

Dependent _____ **SSN** _____ - _____ - _____

Dependent _____ **SSN** _____ - _____ - _____

Dependent _____ **SSN** _____ - _____ - _____

Dependent _____ **SSN** _____ - _____ - _____

3. ADJUSTMENTS, CREDITS, OR ITEMIZED DEDUCTIONS. To claim adjustments, credits, or itemized deductions, taxpayers must have receipts & calculate the **totaled** amounts prior to speaking with a tax advisor. Excessive deductions or schedules and forms will not be eligible due to length in preparation and limited appointment times. Taxpayers that claimed prior year deductions desiring to claim current year itemized deductions **must** provide a copy of their prior year's tax return.

☐ **YES** ☐ **NO** Are you claiming non-cash charitable contributions? (You must provide a receipt reflecting the organization's name and address and the date and monetary amount of contribution.)

☐ **YES** ☐ **NO** Are you claiming child or dependent care expenses such as daycare? (You must provide the provider's name, address and employee identification number (EIN or SSN) and amount per child.)

☐ **YES** ☐ **NO** Are you a non-custodial parent claiming a dependency exemption? (You must provide IRS Form 8332 (Release of Claim to Exemption) or a Separation Agreement or Divorce Decree.)

☐ **YES** ☐ **NO** Did you make estimated federal tax payments? If yes, amount per quarter: \$ _____

4. ELECTRONIC FILING (E-FILE). Due to certain filing requirements, not all federal income tax returns are eligible for e-file and must be mailed to the appropriate agency.

☐ **YES** ☐ **NO** Do you elect to have your federal tax return e-filed?

5. DIRECT DEPOSIT OF REFUND(S). If you have a balance due, you may choose to electronically file your return; however, you may not make payment directly from your bank account. Your tax preparer will provide a printed voucher for you to mail with your payment.

Taxpayers desiring a direct deposited refund must have a routing and account number for the target account. If filing a joint return, the account must be in both taxpayers' names. If you do not elect direct deposit of your refund, or if for some reason your bank refuses your refund, your refund check will be issued to the address listed on your tax return. Please review your address for accuracy prior to signing your return.

☐ **YES** ☐ **NO** Do you elect direct deposit of your federal tax refund? If yes, please provide a voided check or clearly print your bank information below:

Routing #: _____ **Acct #:** _____
(Routing # must be 9 digits) ☐ **Checking** ☐ **Savings**

☐ **YES** ☐ **NO** Do you request the preparation of a state income tax return?

If **YES**, **CONTINUE** and complete the Supplemental Questionnaire (*State Income Tax Preparation*).

If **NO**, **STOP HERE** and complete IRS Form 13614-C (*Intake/Interview & Quality Review Sheet*).

APG CLIENT AGREEMENT & SUPPLEMENTAL QUESTIONNAIRE
(2021 State Income Tax Preparation)

1. TAXPAYERS REQUIRED TO FILE MULTI-STATE PART-YEAR, PRO-RATA TAX RETURNS. Due to the complexity of these returns and the software program's inability to properly calculate percentages between multi-state returns, we are no longer able to assist with preparation of these returns. Service members retired from active duty service or with a change of legal residency, or civilians relocating during January 1 to December 31, 2021, constitute part-year/pro-rata tax returns. If you lived in one state and worked in another non-reciprocal state (required to file for credit of taxes paid to other states), or require preparation of locality tax returns required by certain states, we cannot assist with preparation. Should the APG tax staff determine your state tax situation meets this criteria, please understand that you will need to contact your state department of revenue or seek other outside resources for preparation of your state returns.

2. TAXPAYERS RESPONSIBLE FOR ACCURACY OF STATE RETURNS. Due to continuing changes in state tax laws and filing requirements, APG tax staff are unable to possess a working knowledge of every state's tax laws. APG tax staff will do their best to interpret instructions from each state's tax booklet, however, you are ultimately responsible for the accuracy of any state tax return(s) prepared by APG tax staff at your request and any inquiries received by state taxing authorities after the submission of your state return(s).

3. ACTIVE DUTY SERVICE MEMBERS AND MILITARY SPOUSES.

a. SCRA PROTECTIONS. Pursuant to the Servicemembers Civil Relief Act (SCRA), active duty service members are able to maintain legal residency in one state while physically stationed in another state. Thus, the SCRA protects service members from having their military income taxed by both their state of legal residence and the state where they are stationed. *However*, if a military member has non-military income, the state in which he or she lives and works may tax that income, even if the military member is a legal resident of a different state.

b. MILITARY SPOUSES AND MSRRA. The protection of the MSRRA exists when the Soldier and spouse have the same state of legal residency. Effective 2018, the same state rule remains, but spouses can now elect to have the same residence for state and local tax purposes as the Servicemember. The exemption only applies to wage income and income from services performed in the domiciled state. Military spouses should review the [Military Spouses Residency Relief Act \(MSRRA\)](#) to assist in determining legal residency prior to receiving state income tax assistance. Military spouses asserting MSRRA must sign and complete the [Military Spouses Residency Disclaimer](#) prior to filing a state return. (This document is available online at home.army.mil/apg or provided by APG tax staff.

4. ELECTRONIC FILING (E-FILE). Due to certain filing requirements and individual tax situations, not all state income tax returns are eligible for e-file and must be mailed to the appropriate agency.

5. PLEASE COMPLETE THE FOLLOWING SECTION AS APPLICABLE TO YOUR STATE INCOME TAX SITUATION (please speak with APG tax staff if your tax situation is not applicable under this section):

TAXPAYERS REQUIRED TO FILE ONLY ONE OR TWO FULL YEAR RESIDENT OR NON-RESIDENT STATE TAX RETURNS. You (and your spouse, if applicable) must have maintained your state of legal residency in which you resided in the same city and county during January 1 to December 31, 2021.

☐ **YES** ☐ **NO** Do you (and your spouse, if applicable) request preparation of **more than two** state returns?

a. TAXPAYER:

☐ **YES** ☐ **NO** Is your state of legal residency one of the nine states that do not levy any tax on wages: Alaska, Florida, Nevada, New Hampshire, South Dakota, Tennessee, Texas, Washington, and Wyoming?

Please provide your State of legal residency: _____ County: _____

City: _____ School District (if applicable): _____

☐ **YES** ☐ **NO** Did you earn income in a state other than your state of legal residency? If **YES**, please provide:

State of other earned income: _____ County: _____

City: _____ School District (if applicable): _____

☐ **YES** ☐ **NO** Were you a fulltime student during 2021?

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- ☐ **YES** ☐ **NO** Were you claimed by your parents or someone else on their federal tax return?
- ☐ **YES** ☐ **NO** Are you eligible for a state specific credit (i.e. volunteer fireman, etc.)? _____
- ☐ **YES** ☐ **NO** Did you make estimated state tax payments? If yes, amount per quarter: \$ _____
- ☐ **YES** ☐ **NO** If eligible, do you elect to have your state tax return e-filed?
- ☐ **YES** ☐ **NO** Do you elect direct deposit of your state refund(s) to the same account as your federal? If **no**, please provide other bank information or you will receive your refund check at your mailing address:

Routing #: _____

(Routing # must be 9 digits)

Acct #: _____

☐ **Checking**

☐ **Savings**

NOTE: If Married Filing Separately on your state return, your name must be listed on the bank account.

- ☐ **YES** ☐ **NO** Are you an Active Duty Servicemember? If **YES**, please answer the following questions:
- ☐ **YES** ☐ **NO** Did you serve on Active Duty during the entire year in 2021?
- ☐ **YES** ☐ **NO** Does your state of legal residency tax your military pay regardless of whether it was earned outside the state (i.e., MD, GA, NC, etc.)? If **NO**, please answer the following questions:
- ☐ **YES** ☐ **NO** Did you withhold state taxes anyway and wish to file for a refund?
- ☐ **YES** ☐ **NO** If you did not withhold taxes, do you normally submit a return for filing purposes only?
- ☐ **YES** ☐ **NO** Does your state require you to file on a "non-resident" tax form (i.e., NY)?
- ☐ **YES** ☐ **NO** Do you normally mail your return and submit a copy of your military orders?

b. SPOUSE:

- ☐ **YES** ☐ **NO** Is your state of legal residency one of the nine states that do not levy any tax on wages: Alaska, Florida, Nevada, New Hampshire, South Dakota, Tennessee, Texas, Washington, and Wyoming?

Please provide your State of legal residency: _____ County: _____

City: _____ School District (if applicable): _____

- ☐ **YES** ☐ **NO** Did you earn income in a state other than your state of legal residency? If **YES**, please provide:

State of other earned income: _____ County: _____

City: _____ School District (if applicable): _____

- ☐ **YES** ☐ **NO** Were you a fulltime student during 2021?
- ☐ **YES** ☐ **NO** Were you claimed by your parents or someone else on their federal tax return?
- ☐ **YES** ☐ **NO** Are you eligible for a state specific credit (i.e. volunteer fireman, etc.)? _____
- ☐ **YES** ☐ **NO** Did you make estimated state tax payments? If yes, amount per quarter: \$ _____
- ☐ **YES** ☐ **NO** If eligible, do you elect to have your state tax return e-filed?
- ☐ **YES** ☐ **NO** Do you elect direct deposit of your state refund(s) to the same account as your federal? If **no**, please provide other bank information or you will receive your refund check at your mailing address:

Routing #: _____

(Routing # must be 9 digits)

Acct #: _____

☐ **Checking**

☐ **Savings**

NOTE: If Married Filing Separately on your state return, your name must be listed on the bank account.

APG CLIENT AGREEMENT & SUPPLEMENTAL QUESTIONNAIRES
(2021 State Income Tax Preparation)

- ☐ **YES** ☐ **NO** Are you an Active Duty Servicemember? If **YES**, please answer the following questions:
- ☐ **YES** ☐ **NO** Did you serve on Active Duty during the entire year in 2021?
- ☐ **YES** ☐ **NO** Does your state of legal residency tax your military pay regardless of whether it was earned outside the state (i.e., MD, GA, NC, etc.)? If **NO**, please answer the following questions:
- ☐ **YES** ☐ **NO** Did you withhold state taxes anyway and wish to file for a refund?
- ☐ **YES** ☐ **NO** If you did not withhold taxes, do you normally submit a return for filing purposes only?
- ☐ **YES** ☐ **NO** Does your state require you to file on a "non-resident" tax form?
- ☐ **YES** ☐ **NO** Do you normally mail your return and submit a copy of your military orders?
- ☐ **YES** ☐ **NO** Are you the spouse of an Active Duty Servicemember? If **YES**, please answer the following questions:
- ☐ **YES** ☐ **NO** Have you reviewed the provisions of the MSRRA regarding state tax implications and signed the acknowledgment of understanding?
- ☐ **YES** ☐ **NO** Would you like the opportunity to speak with a legal assistance attorney regarding MSRRA **prior** to filing your state tax return(s)?
- ☐ **YES** ☐ **NO** Do you wish to claim same state of legal residency as your spouse and assert MSRRA?

Identity Verification. Many state revenue agencies are requesting additional information this filing season in an effort to combat stolen-identity tax fraud and to protect you and your tax refund. If you and your spouse have a driver's license or state issued identification card, please provide the requested information from it. The return will not be rejected if there is no driver's license or state-issued identification; however, certain states may require this information prior to electronically filing the returns, i.e., Colorado, New York, Virginia, and others. Providing the information could help process returns faster.

Taxpayer: Driver's License Number _____

Issue date of license _____; Expiration date of license _____

State where license was issued _____

Spouse: Driver's License Number _____

Issue date of license _____; Expiration date of license _____

State where license was issued _____

Identity Protection PIN. If the taxpayer and/or spouse is an identity theft victim who has been validated by the IRS and has received a CP01A letter that contains an Identify Protection PIN, please write PIN below. Do not enter leading zeroes.

Taxpayer's identity theft PIN _____ Spouse's identity theft PIN _____