

## ***Determination for Eligibility of APG Income Tax Services***

***Tax services are provided pursuant to AR 27-3 and the IRS Volunteer Return Preparation Program which mandate preparation of simple returns. This list is not all encompassing; tax personnel may limit services for items not listed here based on available resources, the level of complexity, length of preparation or other factors.***

**Military status eligibility:** Taxpayers eligible to receive tax preparation for tax year 2021 are Active Duty Servicemembers assigned or attached to APG in the grades of O3 and below and their dependent spouses.

**Tax return eligibility:** Answering “Yes” to any of the following questions will most likely place your federal income tax return beyond the level of simple tax preparation and therefore ineligible for service. It is recommended that you speak with an APG tax advisor prior to completing any of our required forms for service.

- 1) Did you receive any of the following forms?
  - Form 1099-A - Acquisition/Abandonment of Secured Property (Foreclosure)
  - Form 1099-B – Proceeds from Broker and Barter Exchange Transactions (limited services)
  - Form 1099-C - Cancellation of Debt
  - Forms 1099-Misc or 1099-K - Self-Employment income from contract labor, small business, hobby, etc.? (*Private business activities are outside the scope of the legal assistance program with the exception of FCC providers.*)
  - Form 1099-Q - Coverdell/ESA withdrawals
  - Form 1099-S - Proceeds from Real Estate Transactions (sell/dispose of rental property)
  - Forms 5498-SA, 1099-SA, W-2 with code W in box 12 (Health Savings Account)
  - Schedules K-1, partnership or S corporation, or estates or trust
- 2) Do you have first-year rental property or excessive depreciation of rental assets? (Services are limited to one rental property.)
- 3) Did you or your spouse convert a regular IRA to a ROTH IRA (Form 1099-R)?
- 4) Do you have unreimbursed business/moving expenses or carryover/casualty losses?
- 5) Have you had prior year nondeductible IRA contributions (Form 8606)?
- 6) Did you cash any U.S. EE or I Bonds to pay for postsecondary education for yourself, your spouse, or your dependents? Did your children receive more than \$2,200 from interest and dividends that you wish to claim on your own tax return instead of your child's return and the child's gross income is less than \$11,000?
- 7) Did you earn dividends with foreign tax over \$300 (\$600 married filing jointly)?
- 8) Did you receive a lump sum from an employer sponsored plan and the recipient and/or employee was born before 1936? (Form 1099-R)
- 9) Did you earn foreign income and qualify for foreign earned income exclusion?
- 10) Does any individual claimed on your tax return have health care coverage through the marketplace or not have minimum essential coverage for the entire year?