

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.

Taxpayer Last Name _____ First _____ SSN (Last four) _____

Taxpayers eligible for tax services are as follows (check box applicable to your military status):

- Active Duty
- Retired (20 or more years of active duty service or retired Reservist currently receiving retired pay)
- Dependent Family Member (of Active Duty or Retired)
- National Guard/Reservist (must be Title 10 status and provide copy of orders)
- Surviving Family Member (of active duty, reserve component and retired members who would be eligible if the service or retired member were alive)

Answering “Yes” to any of the following questions will place your income tax return beyond the level of simple tax preparation and therefore ineligible for service. It is recommended that you refer to our [Income Tax Provider List](#) to seek assistance from other professional tax agencies.

- Yes No 1. Did you receive any of the following forms?
 - Form 1099-A
 - Form 1099-B
 - Form 1099-C
 - Form 1099-Q - Coverdell/ESA withdrawals
 - Form 1099-S - Proceeds from Real Estate Transactions
 - Schedules K-1, partnership or S corporation, or estates or trust
- Yes No 2. Did you need to file more than one state income tax return?
- Yes No 3. Did you sell any stocks or mutual funds? (Form 1099B)
- Yes No 4. Did you earn Self-Employment income (Form 1099-Misc) from contract labor, small business, hobby, etc., and have deductible business expenses? (*Tax Center staff will only prepare SCH C-EZ which does not allow for deduction of expenses.*)
- Yes No 5. Did you or your spouse convert a regular IRA to a ROTH IRA (Form 1099-R)?
- Yes No 6. Do you have rental income/expenses or sell or dispose of rental property?
- Yes No 7. Have you had prior year nondeductible IRA contributions? (Form 8606)
- Yes No 8. Did you have a foreclosure or did the bank cancel any part of your mortgage loan? (Form 1099-A, Acquisition/Abandonment of Secured Property; Form 1099-C, Cancellation of Debt)
- Yes No 9. Did you cash any U.S. EE or I Bonds to pay for postsecondary education for yourself, your spouse, or your dependents?
- Yes No 10. Did your children receive more than \$2,000 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 \$10,000?
- Yes No 11. Did you earn dividends with foreign tax over \$300 (\$600 married filing jointly)?
- Yes No 12. Did you receive a lump sum from an employer sponsored plan and the recipient and/or employee was born before 1936? (Form 1099-R)
- Yes No 13. Did you earn foreign income and qualify for foreign earned income exclusion?