

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.

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 – dependents age 19 - 23 must be fulltime students)
- National Guard/Reservist (**must be Title 10 status more than 30 days 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 places your federal 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 or speak with an APG tax advisor prior to completing any of our required forms for service.

- Yes No 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 (sell stock)
 - 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
- Yes No 2. Do you have rental property?
- Yes No 3. Did you or your spouse convert a regular IRA to a ROTH IRA (Form 1099-R)?
- Yes No 4. Do you have unreimbursed business/moving expenses or carryover/casualty losses?
- Yes No 5. Have you had prior year nondeductible IRA contributions (Form 8606)?
- Yes No 6. Did you cash any U.S. EE or I Bonds to pay for postsecondary education for yourself, your spouse, or your dependents?
- Yes No 7. Did your children receive more than \$2,100 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 \$10,500?
- Yes No 8. Did you earn dividends with foreign tax over \$300 (\$600 married filing jointly)?
- Yes No 9. 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 10. Did you earn foreign income and qualify for foreign earned income exclusion?
- Yes No 11. 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?