



4491X

VITA/TCE Training Supplement
Volunteer Income Tax Assistance (VITA) / Tax Counseling for the Elderly (TCE)

2011 RETURNS



Take your VITA/TCE training online at **www.irs.gov** (keyword: Link & Learn Taxes). Link to the Practice Lab to gain experience using tax software and take the certification test online, with immediate scoring and feedback.



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How To Complete Form 8949, Columns (b) and (g) **11**

 Replace page 2-16 in Publication 4012 with this updated version.

Publication 3189 Index **12**

 Replace pages 153-154 in Publication 3189 with this updated index.

2012 IRS e-file Refund Cycle Chart **14**

 Replace the back cover of Publication 4012, and page 157 of Publication 3189,
 with this updated version.



Publication 4491X – 2011 Supplement

Introduction

This supplement contains pen and ink changes to the:

- Training Guide (Publication 4491)
- Volunteer Resource Guide (Publication 4012)
- Problems and Exercises (Publication 4491W)
- Volunteer Assistor’s Test/Retest (Form 6744), and
- Link & Learn Taxes (L<)

This supplement also contains:

- Corrected index for Publication 3189
- Updated Refund Cycle Chart from Publication 4012

It is recommended that you print these pages and insert them into the appropriate publications.

These changes impact all of the VITA/TCE courses. VITA/TCE tax preparers must review this supplement before assisting taxpayers with tax law questions or preparing their returns. Quality reviewers must also review this document before performing quality reviews.

TIP

The answers to the comprehensive problems and exercises in Publication 4491W can be accessed under Other Technical Resources and Training Products on the Volunteer Training Resources page on www.irs.gov.

TIP

Blank forms are no longer printed in the training publications. Tax year 2011 blank forms can be accessed at www.irs.gov/formspubs. Draft forms can be accessed at www.irs.gov/app/picklist/list/draftTaxForms.html.

Pen and Ink Changes to the Printed Publications

Thanks to everyone who provided feedback regarding the printed training material. The following pen and ink changes are responses to concerns received through the first week of December. Please feel free to direct any additional content concerns to your local IRS-SPEC tax consultant or Site Coordinator.

Product	Page	Pen and Ink Changes
Technical Changes		
4012	C-5	Table 2, Step 2, replace second question with: Was the person your brother, sister, half-brother, half-sister or a son or daughter of either of them?
4012	C-5	Table 2, Step 2, question 4, delete: half-brother, half-sister
4012 4491 4492 L<	2-16 10-9 1-9 Lesson 10, slide 37	The sample Form 8949 codes and explanations in the table published in the VITA/TCE training materials were from the DRAFT Instructions for Schedule D (and Form 8949). Changes were made to these codes and explanations. For a complete listing of the FINAL codes and explanations, see the Instructions for Schedule D (and Form 8949) posted on www.irs.gov .
L<	COD, slide 24	

Product	Page	Pen and Ink Changes
4491 L<	15-3 Lesson 15, slide 8	Replace the paragraph right above the tip box with the following: Be sure to note that the definition of qualified education expenses is different for the various education benefits. Qualified education expenses for ESAs and QTPs are summarized in Appendix B in the back of Publication 970. The details are outlined in the text of that publication.
4491W	124	Interview notes: add taxable social security benefits for prior years 2008–\$4,126; 2009–\$4,166; 2010–\$4,197
Non-technical Changes		
4012	A-2	Chart B, under Single and Married, delete: “dependants” replace with “dependents”
4012	C-2	Personal Exemptions, Footnote Step 6, add the following: You can claim an exemption for your nonresident alien spouse on your separate return, provided your spouse has no gross income for U.S. tax purposes and is not the dependent of another U.S. taxpayer.
4012	C-4 & C-5	Insert * before the word “Footnotes:” at the bottom of the page. This is an indicator to go to the applicable footnote for that particular step.
4012	E-5	Student Loan Interest Deduction at a Glance Chart, Student Qualifications Description: delete “independent” replace with “dependent”
4012	G-4	After NOTE at the bottom of the page, insert: See Publication 970, examples 1 and 2, under heading “Adjustments to Qualified Education Expenses.”
4012	1-4	In the Individual Name Primary/Secondary Name Control chart, first column (Individual Name on SSN/ITIN Cards) add a hyphen to Thomas Lea-Smith. Do NOT change the “Enter in TaxWise” last name field.
4012	1-5	In the Individual Name Primary Name Control chart, first column (Individual Name on SSN/ITIN Card) add hyphens to Abdullah Allar-Sid and Pedro Paz-Ayala. Do NOT change the “Enter in TaxWise” last name field.
4012	1-9	Note 2, last line: Delete the words “and on dependent line, also.” Insert: The taxpayer will still need another individual to be the qualifying person to be eligible for Head of Household.
4012	1-10	Under the heading “If There Are More Than Four Dependents,” add: If you make any change to the dependents on the Main Info page, you must also make the change on the Addl Deps form. Changes do not carry over.
4012	2-8	First note in right-hand margin, delete: “Taxpayer and Spouse can each have one Schedule C.” Insert: “If a taxpayer has more than one business, a separate Schedule C must be filed for each.”
4012	2-11	Schedule D – Capital Gain or Loss Transaction Worksheet, left-hand side, third arrow: Delete “box 1b,” and replace with “box 9”
4012	12-4	Power of Attorney - Delete the heading “Deceased Taxpayer”
4012	12-8	Check Your Work, “If there are errors,” delete the following words: “other information on income and expenses”

Product	Page	Pen and Ink Changes
4491 L<	1-3 Lesson 1, slide 60	Under the heading "What other resources are available to help me learn?" add the following information: Finalized tax year 2011 blank forms can be accessed at: www.irs.gov/formspubs . Draft forms can be accessed at: www.irs.gov/app/picklist/list/draftTaxForms.html
4491 L<	10-13 Lesson 10, slide 56	Under the heading "Who must report the sale of a home?" last bullet: delete the words "has a loss and"
4491 L<	15-3 Lesson 15, slide 7	Under the heading "State Agency Payments for Child Care," change the word "grandparents" to "family caregivers" in each instance.
4491	17-11	Second bullet, replace the words "It was" with "The qualified higher education expenses were"
4491 L<	20-10 Lesson 20, slides 37-38	Under the heading "Noncash contributions less than \$250," delete the word "each" in the first sentence and replace with the word "any." Under the heading "Noncash contributions of at least \$250 but not more than \$500," delete the word "each" in the first sentence and replace with the word "any."
4491 L<	20-10 Lesson 20, slide 38	Under the heading "Noncash contributions of more than \$500," delete the existing sentence, replace with: Taxpayers with more than \$500 in total noncash contributions must file Form 8283 and should be referred to a professional tax preparer.
4491 L<	23-3 Lesson 23, slide 15	Under the heading "Are any amounts excluded from qualified expenses?" at the end of the second paragraph, add: See Publication 970, examples 1 and 2 under the heading Adjustments to Qualified Education Expenses.
4491 L<	27-7 Lesson 27, slide 22	Under the heading "Summary" second bullet, delete the words "and Medicare taxes."
4491W	11	Form W-2 box 4 should read \$1,340.41.
4491W	42	Change the name from Colby to Alma under line 74a.
4491W	50	Form W-2 amount on 12-D should be 2,058.
4491W	64	Form W-2 amount on Hawthorn General line 6 should be \$545.52.
4491W	82	Form W-2 amount on Hayden Family Restaurant line 4 should be \$189.94.
4491W	87	Change: The amount in box 5 of Form CSA 1099-R was for an insurance premium.
4491W	91	Line 50, add "if applicable" to Complete Form 8880.
6744 4961	S-7 7	Under Volunteer Standards of Conduct number 5, 2nd paragraph, 2nd sentence, delete the words "for permanent residence" and "or not authorized to work in the United States under federal immigration law." The sentence should read: An "unauthorized alien" is defined as an alien not lawfully admitted in the United States.

Product	Page	Pen and Ink Changes
6744 4961	S-22 22	<p>Form 13615, page 2</p> <p>Under heading "Volunteer," delete last sentence.</p> <p>Under heading "Privacy Act Notice," add the following sentence to the end of the 2nd paragraph: Please note: Sponsoring organizations may perform background checks on their volunteers.</p>
6744	2-3	<p>Interview notes, 5th bullet. Add the following: Noah received a scholarship from the college. The terms of the scholarship state that it must be used to pay qualified tuition.</p>
L<	Lesson 15, student landing page	<p>Feedback for wrong answers for 1 and 3 are incorrect. The feedback should read as follows:</p> <ol style="list-style-type: none"> 1. If you answer True. Incorrect. The correct answer is false. 3. If you answer No. Incorrect. The correct answer is yes.
L<	COD, slide 27	<p>Under the heading "Form 1099-C Coordination with Form 1099-A," add the following to the end of the first sentence: However, if both Form 1099-A and Form 1099-C are received, the creditor is not required to complete boxes 4, 5, and 7 on Form 1099-C.</p>



Lesson 1: Course Introduction

Identity Protection PIN (IP PIN) Program Changes and Software Requirements from 2010 to 2011.

This topic follows the text on page 1-5.

Overview of the Program

Identity theft is the fastest growing crime in the United States. The Federal Trade Commission estimates that 9 million Americans have their identities stolen each year. Identity theft occurs when thieves use your personal information such as social security number or driver's license number to gain access to money, credit, goods, or services in your name.

Identity theft can be tax related or non-tax related. Two types of tax related identity theft are when a thief uses a taxpayer's SSN and other PII for:

- Employment purposes
- Fraudulent filing purposes

Individuals who are victims of identity theft can report the incident to the Identity Protection Specialized Unit (IPSU) at 1-800-908-4490. The individual will be asked to submit documentation to validate their identity. If the taxpayer does have a tax related identity theft problem, the IPSU will research the account, identify the IRS business unit handling the case, and monitor the case to ensure it is being handled timely. The unit will also issue an Identity Theft indicator to the taxpayer's account.

In November, IRS will identify those taxpayers who will receive an Identity Protection Personal Identification Number (IP PIN). IP PIN selection is dependent on the type of indicator, completion of the validation process, and other factors. IRS expects to supply an IP PIN to approximately 250,000 taxpayers for TY 2011.

The inclusion of the IP PIN on the taxpayer's tax return acts as an authenticator that validates that the taxpayer was the legitimate owner of the TIN on the tax return.

The IP PIN is computer generated and specific to the tax year for which it was provided. A new IP PIN will be issued to the taxpayer every filing season, for as long as the identity theft indicator remains on their account.

Taxpayer Notices

In a proactive effort to combat federal income tax related identity theft, the IRS revised the 1040 series electronic tax forms for tax year 2011 and subsequent to allow for the entry of a 6-digit 'Identity Protection PIN' (IPPIN). The purpose of the IPPIN is to allow taxpayers who have been victims of identity theft related to tax administration to have their identities verified by IRS and avoid delays in filing and processing their federal tax returns.

In mid-November 2011, selected taxpayers (those who have contacted IRS and have been validated by IRS as being victims of identity theft that has affected the filing of their federal tax return) will receive a 4869CS letter, IPPIN Introductory Notice, notifying them that they will be receiving an IPPIN from IRS in December, and that they should safeguard the IPPIN for use when filing their 2011 return.

In mid-December 2011, selected taxpayers will receive a 4869CS letter, Identity Protection Personal Identification Number, providing them with a single-use 6-digit IPPIN. The notice will provide the taxpayer

with information on the purpose, use, and safeguarding of the IPPIN. Taxpayers who receive the 4869CS letter with the IPPIN must use the IPPIN when filing their federal income tax return.

Both the November and December notices and the IPPIN will be auto-generated based on the taxpayer's validated account information. The December notice will contain a single use 6-digit PIN that contains six numbers and may begin with a zero. In order for the IPPIN to be accepted, all six digits must be input on the Form 1040, to the right of the spouse's occupation line.

Important Note: The IP PIN is not visible to IRS employees and it will not be possible for taxpayers to receive another IP PIN if they lose or misplace the letter. Taxpayers who do not have their IP PIN will be instructed to file a paper return without the IP PIN. However, taxpayers will be cautioned they may experience a significant delay in the processing of their return and any refund, if they are entitled to one.

Changes to the TY 2011 Form 1040 Series Returns

Beginning in TY 2011, the Form 1040 series (1040EZ, 1040A and 1040) will include a series of six boxes just to the right of the spouse's occupation. These boxes are clearly marked as "Identity Protection PIN."

If taxpayers choose to file the return on paper, the 4869CS issued by the IRS will instruct them to write the 6-digit IPPIN in the shaded area just to the right of the spouse's occupation.

The image shows a portion of the Form 1040 (2011) with several sections highlighted. The 'Refund' section includes lines 73, 74a, 75, and 76. The 'Amount You Owe' section includes line 77. The 'Third Party Designee' section has fields for name, phone, and PIN. The 'Sign Here' section has fields for signatures and occupations. The 'Paid Preparer Use Only' section has fields for name, address, and EIN. A circled area highlights the 'PTIN' field with the instruction: "If the IRS sent you an Identity Protection PIN, enter it here (see inst.)".

Effect of the IP PIN on Tax Administration

The IPPIN will assist IRS in identifying a valid return that was filed by a taxpayer who has previously been identified by IRS as being the victim of identity theft that has affected the filing or processing of their tax return and received an identity theft indicator on their account.

The IPPIN will act as an identity validation tool only. The IPPIN will indicate that the taxpayer previously provided IRS with information that validates their identity and that IRS is satisfied that the taxpayer is the valid owner of the SSN.

Returns that are filed on accounts with an IP PIN indicator present that have an IPPIN correctly input at the time of filing will be processed as the valid return using standard processing procedures.

Returns that are filed on accounts with an IP PIN indicator present that do not have an IPPIN, or the IPPIN was not input correctly, will experience delays while IRS validates the identity of the taxpayer against IRS records.



Taxpayer Civil Rights

This topic follows the text on page 1-6, under the heading “How do I maintain the taxpayer’s trust?” and should also be inserted into Publication 4012, page 13-9.

Under no circumstances will the Internal Revenue Service tolerate discriminatory treatment of taxpayers by individuals who volunteer at Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) sites. No taxpayer shall be subject to discrimination based on race, color, national origin, reprisal, disability, or age in programs or activities, or sex in educational programs or activities supported by the Department of the Treasury – Internal Revenue Service.

Taxpayers with a disability may require a reasonable accommodation in order to participate or receive the benefits of a program or activity supported by the Department of the Treasury – Internal Revenue Service. VITA and TCE Site Coordinators and Managers are responsible for ensuring that requests for reasonable accommodation are granted when the request is made by a qualified individual with a disability.

If a qualified individual with a disability does not receive a reasonable accommodation upon request, or if an individual believes that he or she has experienced discrimination on the basis of race, color, national origin, disability, reprisal, age, or sex, he or she may file a written complaint with a VITA or TCE Site Coordinator or Manager, or with the Department of the Treasury – Internal Revenue Service. All written complaints should be sent to:

Director, Civil Rights Division
Internal Revenue Service
1111 Constitution Avenue, NW
Room 2413
Washington, DC 20224

For all inquiries concerning taxpayer civil rights, contact us at the address referenced above, or e-mail us at eeo.external.civil.rights@irs.gov.



Lesson 9: Income - Business; Form 1040, Line 12

This topic follows the text on page 9-7 under 1a, and page 9-9 under 1a.

Part I, line 1a is for amounts from Form 1099-K, Merchant Card and Third Party Network Payments. For 2011, the IRS is delaying the requirement to put the Form 1099-K amounts on this line. The Instructions say enter a zero for 2011 on this line and include the amounts from Forms 1099-K in with other gross receipts on line 1b.

This topic follows the text on page 9-7 under the heading “How do I complete Schedule C-EZ?” after the two NEW icons - Line F and Line G, and is also added to L< slide 15, topic “Completing Schedule C-EZ.”

In general, taxpayers who seek assistance through the VITA/TCE program may be required to file Form 1099-MISC for payments in the amount of \$600 or more for services performed for a trade or business by people not treated as its employees. An example is for subcontractors who are nonemployees. For a complete listing of Forms 1099 and the requirements for issuance, refer to the chart on page 15 of the Form 1099 General Instructions.

If the taxpayer responds *yes* to Question F on Schedule C-EZ, the income tax return and any related Form 1099 preparation are both out of scope for the VITA/TCE program. The Form 1040 must still be referred to a professional tax preparer even if taxpayers indicate they have already filed the Forms 1099.

If the response to Question F is *yes*, there is no need to proceed to Question G.

This topic follows the text on page 9-9 under the heading “How do I complete Schedule C?” after the two NEW icons - Line I and Line J, and is also added to L<, slide 29, topic “Completing Schedule C.”

In general, taxpayers who seek assistance through the VITA/TCE program may be required to file Form 1099-MISC for payments in the amount of \$600 or more for services performed for a trade or business by people not treated as its employees. An example is for subcontractors who are nonemployees. For a complete listing of Forms 1099 and the requirements for issuance, refer to the chart on page 15 of the General Form 1099 Instructions.

If the taxpayer responds *yes* to Question I on Schedule C, the income tax return and any related Form 1099 preparation are both out of scope for the VITA/TCE program. The Form 1040 must still be referred to a professional tax preparer even if the taxpayer indicates they have already filed the Forms 1099.

If the response to Question I is *yes*, there is no need to proceed to Question J.

This topic follows the text on page 9-12 under the heading “What situations are out of scope for the VITA/TCE program?” and is also added to L<, slide 37, topic “Out of Scope Situations for VITA/TCE.”

If the taxpayer responds *yes* to Question F on Schedule C-EZ or Question I on Schedule C, indicating there is a requirement to file Forms 1099, the preparation of the Form 1040 is out of scope for the volunteer program.



Lesson 12: Income - Rental and Schedules K-1

This topic follows the text on page 12-3 under the heading “What is rental income?” after the NEW icon for Question A and Question B, and is also added to L<, slide 9, topic “Rental income.”

In general, taxpayers that seek assistance through the VITA/TCE program may be required to file Form 1099-MISC for payments in the amount of \$600 or more for services performed for a trade or business by people not treated as its employees. An example is for subcontractors who are nonemployees. For a complete listing of Forms 1099 and the requirements for issuance, refer to the chart on page 15 of the Form 1099 General Instructions.

If the taxpayer responds *yes* to Question A on Schedule E, the income tax return and any related Form 1099 preparation are both out of scope for the VITA/TCE program. The Form 1040 must still be referred to a professional tax preparer even if taxpayers indicate they have already filed the Forms 1099.

If the response to Question A is *yes*, there is no need to proceed to Question B.

This topic follows the text on page 12-3, after the “new” paragraph, and before software hint.

Part I, line 3a is for amounts from Form 1099-K (merchant card and third party network receipts). For 2011, the IRS is delaying the requirement to put the Form 1099-K amounts on this line. The Instructions say to enter a zero for 2011 on this line and include the amounts from Forms 1099-K in with other gross receipts on line 3b.

This topic follows the text on page 12-17 under the heading “What situations are out of scope for the VITA/TCE program?” and is also added to L<, slide 72, topic “Out of Scope Situations for VITA/TCE.”

If the answer to question A on Schedule E is *yes*, indicating the taxpayer has a Form 1099 filing requirement, preparation of the Form 1040 and any related Forms 1099 are out of scope for the VITA/TCE program.

How To Complete Form 8949, Columns (b) and (g)

Replace page 2-16 in Publication 4012 with this updated version

For most transactions, you do not need to complete columns (b) and (g) and can leave them blank. You may need to complete columns (b) and (g) if you received a Form 1099-B or 1099-S that is incorrect, if you are excluding or postponing a capital gain, if you have a disallowed loss, or in certain other situations. Details are in the table below.

If...	THEN enter this code in column (b)...	And...
You received a Form 1099-B (or substitute statement), the basis shown in box 3 is incorrect...	B	Enter the basis shown on Form 1099-B (or substitute statement) in column (f). If the correct basis is higher than the basis shown on Form 1099-B (or substitute statement), enter the difference between the two amounts as a negative number (in parentheses) in column (g). If the correct basis is lower than the basis shown on Form 1099-B (or substitute statement), enter the difference between the two amounts as a positive number in column (g).
You received a Form 1099-B (or substitute statement) and the type of gain or loss indicated in box 8 is incorrect...	T	Enter -0- in column (g) unless an adjustment is required because of another code. Report the gain or loss in the correct Part of Form 8949.
You received a Form 1099-B or 1099-S as a nominee for the actual owner of the property...	N	Report the transaction on Form 8949 as you would if you were the actual owner, but enter any resulting gain as a negative adjustment (in parentheses) in column (g) or any resulting loss as a positive adjustment in column (g). However, if you received capital gain distributions as a nominee, report them instead as described under <i>Capital Gain Distributions</i> , earlier.
You sold or exchanged your main home at a gain, must report the sale or exchange on Form 8949, and can exclude some or all of the gain...	H	Report the sale or exchange on Form 8949 as you would if you were not taking the exclusion. Then enter the amount of excluded (nontaxable) gain as a negative number (in parentheses) in column (g). See the example in the instructions for Form 8949, column (g).
You sold or exchanged qualified small business stock and can exclude part of the gain...	S	Report the sale or exchange on Form 8949 as you would if you were not taking the exclusion. Then enter the amount of the exclusion as a negative number (in parentheses) in column (g).
You can exclude all or part of your gain under the rules explained earlier in these instructions for DC Zone assets or qualified community assets...	X	Report the sale or exchange on Form 8949 as you would if you were not taking the exclusion. Then enter the amount of the exclusion as a negative number (in parentheses) in column (g).
You are electing to postpone all or part of your gain under the rules explained earlier in these instructions for rollover of gain from QSB stock, empowerment zone assets, publicly traded securities, or stock sold to ESOPs or certain cooperatives...	R	Report the sale or exchange on Form 8949 as you would if you were not making the election. Then enter the amount of postponed gain as a negative number (in parentheses) in column (g).
You have a nondeductible loss from a wash sale...	W	Enter the amount of the nondeductible loss as a positive number in column (g). See <i>Wash Sales</i> , earlier, for details.
You have a nondeductible loss other than a loss indicated by code W...	L	Enter the amount of the nondeductible loss as a positive number in column (g). See the example under <i>Nondeductible Losses</i> , earlier.
You include any expense of sale or certain option premiums in column (g) or you have an adjustment not explained above in this column...	O	Enter your expenses of sale or the appropriate adjustment amount in column (g). Enter any expenses of sale as a negative number (in parentheses). See the instructions for Form 8949, column (g). If you sold a call option and it was exercised, see <i>Gain or Loss From Options</i> , earlier, for information about reporting certain option premiums.
None of the other statements in this column apply...	Leave columns (b) and (g) blank.	

Publication 3189 Index

Replace pages 153-154 in Publication 3189 with this updated index.

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www.irs.gov/efile

2012 IRS e-file Refund Cycle Chart

Based on when your return was accepted by the IRS, the **projected date** your refund will be direct deposited or mailed is shown on the chart below. This date is based on normal processing and assumes your return does not require further review. If your return does require review and additional information is needed, you will receive a notice. For the most up-to-date information on your refund, go to www.irs.gov and click on *Where's My Refund?* to check on any changes to the projected date shown below.



IRS accepts your return (by 11:00 am) between...	Projected Direct Deposit Sent*	Projected Paper Check Mailed*
Jan 17 and Jan 18, 2012	Jan 25, 2012	Jan 27, 2012
Jan 19 and Jan 25, 2012	Feb 1, 2012	Feb 3, 2012
Jan 26 and Feb 1, 2012	Feb 8, 2012	Feb 10, 2012
Feb 2 and Feb 8, 2012	Feb 15, 2012	Feb 17, 2012
Feb 9 and Feb 15, 2012	Feb 22, 2012	Feb 24, 2012
Feb 16 and Feb 22, 2012	Feb 29, 2012	Mar 2, 2012
Feb 23 and Feb 29, 2012	Mar 7, 2012	Mar 9, 2012
Mar 1 and Mar 7, 2012	Mar 14, 2012	Mar 16, 2012
Mar 8 and Mar 14, 2012	Mar 21, 2012	Mar 23, 2012
Mar 15 and Mar 21, 2012	Mar 28, 2012	Mar 30, 2012
Mar 22 and Mar 28, 2012	Apr 4, 2012	Apr 6, 2012
Mar 29 and Apr 4, 2012	Apr 11, 2012	Apr 13, 2012
Apr 5 and Apr 11, 2012	Apr 18, 2012	Apr 20, 2012
Apr 12 and Apr 18, 2012	Apr 25, 2012	Apr 27, 2012
Apr 19 and Apr 25, 2012	May 2, 2012	May 4, 2012
Apr 26 and May 2, 2012	May 9, 2012	May 11, 2012
May 3 and May 9, 2012	May 16, 2012	May 18, 2012
May 10 and May 16, 2012	May 23, 2012	May 25, 2012
May 17 and May 23, 2012	May 30, 2012	Jun 1, 2012
May 24 and May 30, 2012	Jun 6, 2012	Jun 8, 2012
May 31 and Jun 6, 2012	Jun 13, 2012	Jun 15, 2012
Jun 7 and Jun 13, 2012	Jun 20, 2012	Jun 22, 2012
Jun 14 and Jun 20, 2012	Jun 27, 2012	Jun 29, 2012
Jun 21 and Jun 27, 2012	Jul 4, 2012	Jul 6, 2012
Jun 28 and Jul 4, 2012	Jul 11, 2012	Jul 13, 2012

IRS accepts your return (by 11:00 am) between...	Projected Direct Deposit Sent*	Projected Paper Check Mailed*
Jul 5 and Jul 11, 2012	Jul 18, 2012	Jul 20, 2012
Jul 12 and Jul 18, 2012	Jul 25, 2012	Jul 27, 2012
Jul 19 and Jul 25, 2012	Aug 1, 2012	Aug 3, 2012
Jul 26 and Aug 1, 2012	Aug 8, 2012	Aug 10, 2012
Aug 2 and Aug 8, 2012	Aug 15, 2012	Aug 17, 2012
Aug 9 and Aug 15, 2012	Aug 22, 2012	Aug 24, 2012
Aug 16 and Aug 22, 2012	Aug 29, 2012	Aug 31, 2012
Aug 23 and Aug 29, 2012	Sep 5, 2012	Sep 7, 2012
Aug 30 and Sep 5, 2012	Sep 12, 2012	Sep 14, 2012
Sep 6 and Sep 12, 2012	Sep 19, 2012	Sep 21, 2012
Sep 13 and Sep 19, 2012	Sep 26, 2012	Sep 28, 2012
Sep 20 and Sep 26, 2012	Oct 3, 2012	Oct 5, 2012
Sep 27 and Oct 3, 2012	Oct 10, 2012	Oct 12, 2012
Oct 4 and Oct 10, 2012	Oct 17, 2012	Oct 19, 2012
Oct 11 and Oct 17, 2012	Oct 24, 2012	Oct 26, 2012
Oct 18 and Oct 24, 2012	Oct 31, 2012	Nov 2, 2012
Oct 25 and Oct 31, 2012	Nov 7, 2012	Nov 9, 2012
Nov 1 and Nov 7, 2012	Nov 14, 2012	Nov 16, 2012
Nov 8 and Nov 14, 2012	Nov 21, 2012	Nov 23, 2012
Nov 15 and Nov 21, 2012	Nov 28, 2012	Nov 30, 2012
Nov 22 and Nov 28, 2012	Dec 5, 2012	Dec 7, 2012
Nov 29 and Dec 5, 2012	Dec 12, 2012	Dec 14, 2012
Dec 6 and Dec 12, 2012	Dec 19, 2012	Dec 21, 2012
Dec 13 and Dec 19, 2012	Dec 27, 2012	Dec 31, 2012
Dec 20 and Dec 26, 2012	Jan 3, 2013	Jan 7, 2013

Refund Inquiries

You can check the status of your refund 72 hours after IRS acknowledges receipt of your e-filed return. For the fastest information go to www.irs.gov and click on *where's my refund?*

Or, download the free IRS2Go app to your Apple iPhone or iTouch, or Android device. IRS2Go is a new way to provide you with IRS information and tools.

***This is the projected date that the refund will be direct deposited or mailed. It may take up to 5 additional days for the financial institution to post the refund to your account, or for mail delivery.**



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www.irs.gov

