AARP Tax-Aide

Taxpayer Identification

The IRS requires Tax-Aide volunteers preparing tax returns to confirm the identity of taxpayers and to verify social security numbers to help prevent identity theft. Please be prepared to show the following to your tax counselor:

- Photo identification, such as a valid driver's license (U.S.), employer ID, school ID, state ID (U.S.), military ID, national ID, voter ID, visa, or passport.
- Documents containing social security numbers for everyone on your return, such as social security cards, W-2 forms, social security statements, or last year's tax return.

Out-of-Scope Returns

There are some taxpayer situations for which Tax-Aide volunteers are not authorized to prepare returns. The following list contains common out-of-scope conditions, but it is not all-inclusive. If you have any of these situations, discuss it with your tax counselor at the start of your appointment.

- Bankruptcy, foreclosures, or cancellation of debt
- Casualty and theft losses
- Business income (Schedule C) with:
  - expenses over $10,000
  - net loss
  - business use of a home
  - inventory/cost of goods sold
  - accounting method other than cash
- Rental income - unless land only
- Sale of home used for business purpose or as a rental
- Charitable contributions of motor vehicles, boats, or airplanes
- Non-cash charitable contributions greater than $5,000
- Moving expenses
- Royalty income reported on Form 1099-MISC, other than small oil and gas
- Retirement income from SIMPLE or SEP IRAs
- Non-deductible contributions to IRAs (Form 8606)
- Self-employed health insurance unless premiums are for Medicare
- Employee business expenses
- Foreign income except interest and dividends on a 1099INT/DIV, and foreign taxes paid are less than $300 single filer/$600 joint filers
- Student visas
- Unmarried non-resident aliens w/o green card or not passing substantial presence test
- State returns other than Colorado