

TY 2007 VITA/TCE Training Supplement - Content Updates and Clarification (Rev. 3/08)

The following information further explains and clarifies information conveyed in the VITA/TCE training products shown below. This information should be used in conjunction with the technical updates in the training supplement.

| Product | Lesson/Topic | Page | Supplemental/revised content |
|------------------|-------------------|------|---|
| Publication 678 | Table of Contents | ii | Lesson 3, Rental Income & Expenses - Military, Add "/International" after "Military" |
| Publication 678 | Introduction | 13 | Delete the last 3 bullets <ul style="list-style-type: none"> o Form 8888 Direct Deposit of Refund o Form 5695 Residential Energy Credit o Form 8910 Alternative Motor Vehicle Credit These forms are all "in-scope". |
| Publication 678 | 3 | 5 | Add a new Section under Form 1099-MISC Section, "Form 8919, Uncollected Social Security and Medicare Tax on Wages - To report the employee's share of uncollected social security and Medicare taxes, taxpayers can request from IRS the new Form 8919, Uncollected Social Security and Medicare Tax on Wages. Note: This information is being provided as awareness only. The Form 8919 is outside the scope of the VITA/TCE program." |
| Publication 678 | 3 | 7 | Unreported Social Security and Medicare Tax Section, Delete entire Section |
| Publication 678 | 3 | 22 | Cancelled Debts Section, Add the following sentence at the beginning of the topic: "The topic of cancelled debts can be very complex and is outside the scope of the VITA/TCE program. The following is provided as awareness only. " |
| Publication 678 | 10 | 9 | Last sentence on page, Change April 16, 2008 to April 15, 2008 |
| Publication 678 | 10 | 16 | Exhibit 4, for a complete copy of the "blank" IRA Deduction Worksheet, go to Pub 678W, Appendix C, pages 226-227. |
| Publication 678 | M-10 | 5 | Exhibit 1, Form 3903, Delete 500.00 from line 1 and add it to line 3. |
| Publication 678 | M-10 | 8 | Answer to Exercise 4, Form 3903, Delete 575.00 from line 1 and add it to line 3. |
| Publication 678 | 14 | 26 | Form 6729, Site Review - In the first sentence, delete "and is pre-scheduled with the site coordinator". At the end of this paragraph add the statement, "Site visits are unannounced this year". Form 6729C, Return Review - In the first sentence, please add "and source documents" after "intake sheets" and before "to help....." |
| Publication 678W | Basic | 9 | Form 13614, Part II, Change Tyler Johnson's birthday from 1996 to 2004. |

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| Publication 678W | Basic | 16 | Line 66a, after "Recheck Education Credit....." Delete "(Put in bold text and larger font)". |
| Publication 678W | Basic | 16 | Line 66a, on the 7th line, Delete "(put this in regular font)". |
| Publication 678W | Advanced | 128 | Number 6, second line, Change "Alice" to "Sinclair". |
| Publication 678W | Appendix | 221 | Bottom of the page, Add note, "These are Form 1040 A Schedules. If you are using Form 1040, use the EIC schedule for Form 1040". |
| Publication 678W | Appendix | 224 | Bottom of the page, Add note, "These are Form 1040 A Schedules. If you are using Form 1040, use the EIC schedule for Form 1040". |
| Publication 1155 | Content and Courses | viii | Exhibit 1, Lesson 2, (Filing Status- International), Course column, Change "Military" to "International" |
| Publication 1155 | Content and Courses | viii | Exhibit 1, Lesson 3, (Rental Income and Expenses), Course column, Change "Military" to "Military/International" Note: This material is only presented in Lesson M-3, but it is needed for students who are taking I-3 as well. |
| Publication 1155e | | 4 | Exhibit 1, Lesson 2, (Filing Status- International), Course column, Change "Military" to "International" |
| Publication 4012 | Tab B – Filing Status | 12 | Determination of Filing Status Chart, 1 st Box – Were you married on the last day of the year? Add: footnote # 8. |
| Publication 4012 | Tab B – Filing Status | 12 | Bottom of the page, Add narrative for footnote # 8, "Your filing status is single if, on the last day of the year you were legally separated from your spouse under a divorce or separate maintenance decree and do not qualify for another filing status". |
| Link & Learn Taxes | Returning Student: Tax Law Changes for Basic volunteers | Page 15 of 32 | Replace the words "Educator Expenses" with "Education Expenses (Tuition and Fees Deduction)". Make the heading for the second paragraph – Student Loan Interest. This will be corrected on the next update to the Link & Learn Taxes file. |
| Link & Learn Taxes | Returning Student: Tax Law Changes for Intermediate volunteers | Page 9 of 10 | Summary Screen, 1 st line - Change 2006 to 2007. This will be corrected on the next update to the Link & Learn Taxes file. |

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| Link & Learn Taxes | Returning Student: Tax Law Changes for Advanced volunteers | Page 9 of 10 | Summary Screen, 1 st line - Change 2006 to 2007. This will be corrected on the next update to the Link & Learn Taxes file. |
| Publication 678 FS | 1 | 7 | Example 1, 3rd sentence: Juliana's first 5 years should be 2002, 2003, 2004, 2005, and 2006 |
| Publication 678 FS | 1 | 7 | Example 2, 3rd sentence, Neeni's "look -back" period should be (2001-2007), instead of (2002-2007) as stated in the example. |
| Publication 678 FS | 3 | 13 | Exercise 1, for the Country of Israel, the number of "Years in the U.S." column should be 4 instead of 6. |