

# Tax Year 2025

## Home Stretch



# Agenda

- Welcome/Introductions
- New preparers and returning Second-Year preparers
- Site changes and staffing updates
- What's new in Federal and Oregon Tax Law this year
- Tax-Aide & TaxSlayer updates
- Gibson and Hayashi TY25 cases (plus Trump accounts in TaxSlayer)
- Mileage reimbursement via Volunteer Portal
- Tax-Aide Law Enforcement Guidance -- **NEW**

# PDF to come

- Some of these slides will be difficult to read – I will get a PDF of the presentation up soon on [ortaxvolunteers.org](http://ortaxvolunteers.org)

# ortaxvolunteers.org

- One stop for most of what you need
- <https://ortaxvolunteers.org>
  - Tool Box & How-To's: contains useful worksheets and references, many are new this year
    - [Dependent Sharing Spreadsheet](#) **NEW**
    - [Medicaid Waiver Payment Tool 2025](#) **NEW**
    - [State INT/DIV Exemption Worksheet](#) **NEW**
    - [Kicker Amount](#) Links to most recent kicker. Kickers are only in odd numbered year **9.863% of 2024 tax liability**
    - [Amending an Oregon Return](#) \***New**
    - [Paid Leave Oregon](#)

# ortaxvolunteers.org (continued)

- AARP specific references & NTTC useful tax prep links
- Password: Tax3sRu\$
  - Under State/District >> Tax-Aide Resources >> NTTC useful tax prep links
  - Worksheets for new deductions under OBBBA (Schedule 1-A)
    - Qualified tip deduction worksheet for employees
    - Qualified tip deduction worksheet for self-employed
    - Qualified overtime deduction worksheet
    - Qualified passenger vehicle loan interest deduction worksheet
- Tax Alerts



## National Tax Training Committee (NTTC)

# Useful Tax Prep Links

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Revised 12/16/2025, click [here](#) for the latest version of this document. For training-related links, see [NTTC Training Resource Links](#). Instructions to make these links copyable are on the [last page](#).

The [Training and Tax Law Library](#) is available on Google Drive ([Change Log](#)).

# Schedule 1-A Worksheets

## **New Tax Law Highlights and Worksheets for Additional Deductions:**

- [New Tax Law Highlights \(and Taxpayer Conversations\)](#)
- No tax on tips:
  - [Qualified Tips Deduction Worksheet for Employees](#)
  - [Qualified Tips Deduction Worksheet for Self-Employed Workers](#)
- No tax on overtime: [Qualified Overtime Deduction Worksheet](#)
- No tax on car loan interest: [Qualified Passenger Vehicle Loan Interest Deduction Worksheet](#)

# What's New in 2025 – Federal Changes to Tax Cuts Jobs & Inflation Reduction Acts

- The following temporary provisions under TCJA are made permanent.
  - TCJA tax brackets and tax rates (annual indexing)
  - Standard deductions (annual indexing)
    - OBBBA further increased the amount for 2025
      - Single: \$15,750
      - MFJ: \$31,500
      - Heads of Household: \$23,625
  - Previous personal exemption amounts remains at zero

# What's New in 2025 – Federal Changes to Tax Cuts Jobs & Inflation Reduction Acts

- The following under the Inflation Reduction Act are **terminated**:
  - New clean vehicle credit – 9/30/25
  - Used clean vehicle credit – 9/30/25
  - Energy efficient home improvements – 12/31/25

# What's New in 2025 – Federal Administrative Changes

- IRS processing center closure: Cincinnati was removed as a mail-in address (LCs – please check your mailing labels and discard Cincinnati)

# What's New in 2025 – Federal Administrative Changes (continued)

- New Forms or Form changes:
- Schedule 1-A: used for additional deductions (no tax on tips, no tax on overtime, no tax on car loan interest, enhanced deduction for seniors)
- Form 1099-DA for sale of digital assets (out of scope)
- Form 1040: dependent section has expanded to include more basic information
- Form 5695 (energy credit) now requires a Qualified Manufacturer ID (PIN)

# What's New in 2025 – Federal Administrative Changes (continued)

- 1099-K: Revert to old 1099-K reporting threshold
  - \$20,000 and 200 transactions threshold for 2025 reporting requirements
  - Forms can be issued, even if not required

# What's New in 2025 - Federal No Paper Check for Refund or Payment

- Refund by direct deposit.
  - If TP wants paper check, it will not be immediately issued.
  - IRS will send a letter to TP requesting the banking information or if there should be an exception to approve. **Make sure that the TP keeps an eye out for the letter and responds.**
  - The whole process can take **at least 60 days or longer for a refund by paper check.**
- IRS discourages payment by paper check. In TaxSlayer, TP can use direct debit for taxes owed or can use **Direct Pay** on IRS.gov website from either their checking account or add a **debit or credit card (3% fee)**. TP can also set up payment in advance at IRS.gov/payments (e.g., estimated taxes).
- Note: **Oregon will still issue a paper check for tax refund.**

# What's New in 2025 – Federal Summary of changes under OBBBA

- Enhanced Deduction for Seniors
- No Tax on Overtime
- No Tax on Tips
- No Tax on Car Loan Interest
- Itemized deduction: increase in state and local tax (SALT) limit
- Child Tax Credit, Additional CTC, Credit for Other Dependent
- Energy efficient home improvement
- Trump account
- Premium tax credit
- Educator expense: definition expanded to include interscholastic sports admin and coaches. Qualified expenses also added expenses for supplies for Health and Phys Ed classes.
- 529 Plans: expands qualified education expense for elementary and secondary education, added post-secondary credentialing programs. For distributions after 7/4/2025
- Deductible charitable contribution: expanded to include all Veteran Services Organizations
- New codes for 2025 (more to come for 2026):
  - 1099-R code Y for Qualified Charitable Distribution

# What's New in 2025 - Federal Enhanced Deduction for Seniors (TY 2025-2028)

- \$6,000 each for taxpayer and/or spouse who is age 65 or older.
- Must have valid social security number. **No MFS.**
- Phase out begins at \$75,000 (\$150,000 MFJ).
- Automatic entry by TS (form 1040 line13b or Schedule 1-A)
  - Note: All other new deductions (no tax on tips, OT or car loan interest) are manual entries into TS.
- Deduction unrelated to social security, itemized deductions or standard deduction

# What's New in 2025 - Federal No Tax on Overtime (TY 2025-2028)

- New NTTC worksheet available for TP to fill out. Print and hand out with the intake form.
- Overtime must be FLSA (Fair Labor Standards Act) qualified overtime premium: **defined as pay up to ½ the regular rate that exceeds the regular rate of pay.**
- Examples:
  - (1) regular \$40/hr., paid time and a half (1-1/2x) for OT, total OT = \$60, deduction = \$20 (divide total by 3)
  - (2) regular \$40/hr., paid double time (2x) for OT, total OT = \$80, deduction = \$20 (divide total by 4).
- Overtime pay must be included on W-2, 1099-NEC or 1099-MISC.
- New 2026 W-2 Tax form will have new code in Box 12 for OT. For 2025, employer should furnish some documentation (e.g. listed on W-2 in box 14 or 1099 for the self-employed) or a separate statement to the employee. Paystub with end of year total can also be used if TP can provide total hours of OT, rate of OT & rate of regular hourly pay.
- TP & spouse **must have SSN**. Must file MFJ, **cannot file MFS**.
- Maximum deduction: \$12,500 (\$25,000 MFJ). Phase out limit \$150,000 (\$300,000 MFJ).

## Qualified Overtime Deduction Worksheet\* (fillable)

Name \_\_\_\_\_

### Check all that apply:

I am exempt under the Federal Labor Standards Act (FLSA). If checked do not complete this worksheet.

I am paid as:  an employee (W-2)  a nonemployee 1099 worker (uncommon for overtime)

I get paid on:  an hourly basis  on a salary or other basis and get overtime premium pay or time off

### Source of my overtime information:

Employer document or statement\*

Pay stub (must provide the 2025 full-year amount)

Other (specify) \_\_\_\_\_

My total overtime pay for 2025 for hours worked over standard hours is: \$ \_\_\_\_\_

My overtime pay is my regular pay times:  1.5  2.0  2.5  other \_\_\_\_\_

### Taxpayers are responsible for retaining documentation to support their overtime deduction.

*Different occupations or different employers have varying ways of determining overtime. Only overtime pay required by the FLSA is eligible for this deduction — additional overtime mandated by state law, employment contract, employer policy, etc., is not eligible. Only the FLSA-mandated overtime premium up to 50% over regular pay is eligible for the overtime deduction.*

– For Tax-Aide use –

This simplified calculation can be used only if the taxpayer has the amount of total overtime pay for hours worked over 40 in a week (or other FLSA-mandated overtime) and the overtime premium is a constant rate. It cannot be used if overtime pay includes overtime paid for weekends, holidays, off hours, hours worked in excess of 8 hours in a day, etc. (these may not be FLSA-mandated and taxpayer needs to get accurate FLSA information).

Simplified qualified overtime pay calculator for the deduction:

Total overtime pay (not just the OT premium)	(a)	\$
Enter the rate of overtime pay multiplied by 2 e.g. for time and a half (1.5x) enter 3; for double time (2x) enter 4	(b)	
Divide (a) by (b)	(c)	\$

Enter the amount from (c) on Sch 1-A *Additional Deductions* > *No Tax on Overtime* screen as W-2 or 1099, as applicable.

\* This worksheet is not needed if your employer gave you the amount of qualified FLSA overtime premium for the overtime deduction, e.g. W-2 box 12 with code TT or box 14 with qualified overtime compensation amount.

# What's New in 2025 - Federal No Tax on Tips (TY 2025-2028)

- New NTTC worksheet available for TP to fill out. Print and hand out with the intake form.
- Qualified tips up to \$25,000, must be in a **qualified trade and reported on a tax form**.
  - Must be voluntary tips paid in cash or by check or credit card or through tip sharing.
  - **Mandatory tip** e.g. for large party **does not qualify**
  - Employees: W-2 box 7 or 8, form 4137 (unreported tips), form 4070 (tips report to employer)
  - Self-employed: 1099-NEC, 1099-MISC, 1099-K. **TP cannot self report tip amount, must have documentation such as receipts, point-of-sale system reports, daily tip logs, third party settlement organization records etc.**
  - Cash tip not included on one of those forms does not qualify for the deduction, but it must be reported as miscellaneous income (**we cannot unhear what we have heard**).
- **Self-employed tip income deduction is limited to net profit from the business.** It is not a Sch C expense.
- SSN required for tip earner, **cannot file MFS**
- MAGI phaseout starts at \$150,000 (\$300,000 for MFJ)
- Reduces QBI for QBI deduction

# Eligible Trades for Tip Deduction

See back of the worksheet for detail.

- 100s – Beverage and food service
- 200s – Entertainment and events
- 300s – Hospitality and guest services
- 400s – Home services
- 500s – Personal services
- 600s – Personal appearance and wellness
- 700s – Recreation and instruction
- 800s – Transportation and delivery

Beverage & Food Service	
101	Bartenders
102	Wait Staff
103	Food Servers, Nonrestaurant
104	Dining Room and Cafeteria Attendants and Bartender Helpers
105	Chefs and Cooks
106	Food Preparation Workers
107	Fast Food and Counter Workers
108	Dishwashers
109	Host Staff, Restaurant, Lounge, and Coffee Shop
110	Bakers
Entertainment & Events	
201	Gambling Dealers

Personal Services	
501	Personal Care and Service Workers
502	Private Event Planners
503	Private Event and Portrait Photographers
504	Private Event Videographers
505	Event Officiants
506	Pet Caretakers
507	Tutors
508	Nannies and Babysitters
Personal Appearance & Wellness	
601	Skincare Specialists
602	Massage Therapists
603	Barbers, Hairdressers, Hairstylists, and Cosmetologists
604	Shampooers

## Qualified Tip Deduction Worksheet (fillable)

For use by employees with Form W-2

Name \_\_\_\_\_

Use this form if you receive tips in your job, you have a Social Security number valid for employment, and you are not married filing separately. If you have more than one tip job, complete a separate worksheet for each job. Only cash tips (including checks, credit/debit/gift cards, cash transfer apps, etc.) are eligible for the tips deduction. The value of noncash tips (such as goods or services) must be included in taxable income but is not eligible for the tips deduction (see Note 3).

Occupation in which I get tips \_\_\_\_\_ Code # from page 2 \_\_\_\_\_

My qualified tips are listed below:		For Tax-Aide Use
(a) W-2 box 7 (see Note 1)	\$	<b>Form W-2 entry screen</b> <ul style="list-style-type: none"> <li>Enter Box 7 from the W-2, even if the value on line (a) is different.</li> <li>If line (b) is blank, leave Box 8 blank, else use Box 8 from W-2</li> <li>Enter line (c) as Unreported tips</li> </ul> <b>Additional Deductions entry screen, No Tax On Tips</b> <ul style="list-style-type: none"> <li>If multiple Forms W-2, add all lines (a), (b) and (c) together</li> <li>If Note 1 or Note 3 applies see NTTC 4012</li> <li>1st field: Enter line (a)</li> <li>2nd field: Add lines (a)+(b)+(c)</li> <li>TaxSlayer will choose the larger of the two figures and apply the limit of \$25,000 per return</li> </ul>
(b) W-2 box 8 (allocated tips) (see Note 2)	\$	
(c) Cash tips not reported to my employer (see Note 3)	\$	

Form 4173

Taxpayers must retain the documentation to support their tips deduction.

## Qualified Tip Deduction Worksheet (fillable)

For use by independent workers (Schedule C)

Taxpayer Name \_\_\_\_\_ Business name if different \_\_\_\_\_

Use this form if you receive tips in your business, you have a Social Security number that is valid for employment, and you are not married filing separately. If you have more than one business with tips, complete a separate worksheet for each business.

Occupation in which I get tips \_\_\_\_\_ Code # from page 2 \_\_\_\_\_

To claim the deduction, the tip must be included on a Form 1099 that you received. If a tip is not included in the amount reported on a 1099, it cannot be used for the tip deduction.

The tip must have been paid voluntarily and not required. List only those tips for which you have evidence, such as receipts, point-of-sale system reports, daily tip logs, third party settlement organization records, or other documentation of the voluntary tip.

Taxpayers must retain the documentation to support their tip deduction.

List your 2025 qualified tips based on the tax form on which they are reported:

Voluntary tips included on	
Form 1099-NEC	\$
Form 1099-MISC	\$
Form 1099-K	\$
<b>Total Tips</b>	<b>\$</b>

### For Tax-Aide Use

The tips deduction is limited to the business profit shown on Schedule C and must be computed and entered manually. QBI must then be reduced manually for the tips deduction amount. After making the calculations on this worksheet, enter the allowable tips deduction on Sch 1-A and enter a negative QBI adjustment on the Sch C screen as described below.

If multiple Schedule C, complete this section for each business separately

Sch C line 31 for the business on this worksheet	(a)	\$
Total Tips from 1099 forms above	(b)	\$
Lesser of (a) or (b): Qualified Tips Deduction	(c)	\$

- Add line (c) amounts for all businesses on the return.
- Enter that total at *Additional Deductions* entry screen, *No Tax On Tips*, third field. TaxSlayer will apply the limit of \$25,000 per return.
- For each Schedule C make the following entry separately: Enter each line (c) as a negative amount at *Sch C > Qualified Business Income Deduction > Qualified Business Income Adjustment Amount*

# Tip Income for the Self-Employed QBI Deduction

## Schedule C

- No tax on tips reduces the QBI for the QBI deduction.
  - Currently TS is not automatically making this adjustment.
  - Need to manually make the adjustment on Schedule C as a negative value.
  - **For the adjustment, use the smaller of:**
    - The tip amount from 1099-NEC, 1099-MISC or 1099-K
    - Net profit of the business, Line 31

Basic Information About Your Business

Questions About the Operation of Your Business

Income

Cost of Goods Sold

General Expenses

Energy Efficient Commercial Buildings Deduction, Form 7205

Car And Truck Expenses

Depreciation

Other Expenses

Qualified Business Income Deduction

### For Tax-Aide Use

The tips deduction is limited to the business profit shown on Schedule C and must be computed and entered manually. QBI must then be reduced manually for the tips deduction amount. After making the calculations on this worksheet, enter the allowable tips deduction on Sch 1-A and enter a negative QBI adjustment on the Sch C screen as described below.

#### **If multiple Schedule C, complete this section for each business separately**

Sch C line 31 for the business on this worksheet	(a)	\$
Total Tips from 1099 forms above	(b)	\$
Lesser of (a) or (b): Qualified Tips Deduction	(c)	\$
<ul style="list-style-type: none"><li>• Add line (c) amounts for all businesses on the return.</li><li>• Enter that total on the <i>Additional Deductions&gt;No Tax On Tips</i> screen in the “Qualified tips included on Form 1099...”, field. TaxSlayer will apply the limit of \$25,000 per return.</li><li>• For each Schedule C make the following entry separately: Enter each line (c) as a negative amount at <i>Sch C &gt; Qualified Business Income Deduction &gt; Qualified Business Income Adjustment Amount</i></li></ul>		

# What's New in 2025 - Federal No Tax on Car Loan Interest (TY 2025-2028)

- New NTTC worksheet available for TP to fill out. Print and hand out with the intake form.
- New vehicle for personal use or partial business use, with loan after 12/31/2024. **Leased vehicle does not qualify**. Cannot be loan from a family member. Lender to provide statement of interest paid.
- **TP must provide VIN number** and vehicle must qualify (**final assembly in US**). Use VIN decoder to check if vehicle qualifies.
- Valid SSN not required. MFS is also eligible.
- If the new vehicle bought in 2025 is later refinanced, the interest can also be deducted.
- Maximum deduction: \$10,000. Phase out limit \$100,000 (\$200,000 MFJ).

## Qualified Passenger Vehicle Loan Interest Deduction Worksheet (fillable)

(Complete a separate worksheet for each vehicle.)

Borrower name: \_\_\_\_\_

**If you answer no to any question, stop.**

If you have any questions, please ask one of our Counselors.

Vehicle and Loan Information	Yes	No	Unsure
Did you bring a document showing the 17-digit Vehicle Identification Number (VIN), such as the loan document, registration, insurance card, etc.?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Was the vehicle purchased new? Note: used vehicles and lease buyouts do not qualify.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is the vehicle a car, minivan, van, SUV, pickup truck, or motorcycle manufactured primarily for use on public streets, roads, and highways?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Was the original loan taken out after December 31, 2024? If yes, what was the date: _____. Check here if original loan was refinanced: <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Was the loan taken out by you and were the proceeds of this loan used to purchase this vehicle?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Was the loan secured by a first lien on the vehicle? Leases do not qualify.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is the gross vehicle weight rating (GVWR) less than 14,000 pounds? *	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Did the vehicle undergo final assembly in the United States? *	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

\* The NHTSA [VIN Decoder \(vpic.nhtsa.dot.gov/decoder\)](https://vpic.nhtsa.dot.gov/decoder/) can be used to determine the GVWR and final assembly location.

Interest Paid	
Amount of interest paid on above loan during the tax year (as reported by the lender; e.g. on a statement, online, etc.):	\$ _____
Check this box if you have a business and use this vehicle in your business:	<input type="checkbox"/>

**We MUST look up the VIN – No Shortcuts!**

### VIN Decoder

<https://vpic.nhtsa.dot.gov/decoder/>

Link can also be found on [ortaxvolunteers.org](https://ortaxvolunteers.org) under AARP Resources >> NTTC Useful Tax Prep Links (page 2 under IRS)

Example on the next slide.

- You can use this decoder to check and make sure that you have typed in the correct VIN number
- It will also display the GVWR and final assembly location

NHTSA's VIN decoder allows you to query a particular vehicle's VIN to identify specific information encoded in the number.

VIN

Partial VINs are also accepted

Model Year

If entered the year from VIN will be ignored

Not needed

Please refer to page 18 of the [New Manufacturer's Handbook](#) for specific instructions and/or [CFR 49 Part 565](#) for questions regarding the calculation of the VIN Check Digit at position 9.

Decode VIN

Canadian Vehicle Specifications



2012 HYUNDAI - PASSENGER CAR

Export to PDF

✔ Error Text: 0 - VIN decoded clean. Check Digit (9th position) is correct

→ Correct VIN

Manufacturer: HYUNDAI MOTOR CO

DBAs:

Vehicle Type: PASSENGER CAR

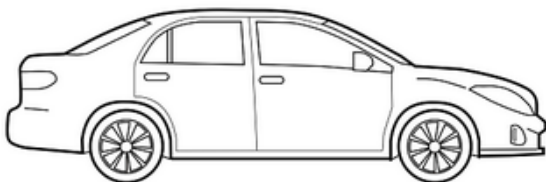
Model Year: 2012

Make: HYUNDAI

Model: Elantra

Body Class: Sedan/Saloon

Show All Vehicle Details



### Other Information

Information provided below is based on the details provided by the manufacturer of this vehicle to NHTSA in the part 565 submittal

Series:

Trim: GLS(Middle grade)

Gross Vehicle Weight Rating: Class 1: 6,000 lb or less (2,722 kg or less)

Drive Type:

Cylinders:

Primary Fuel Type: Gasoline

Electrification Level:

Secondary Fuel Type:

Engine Model: DOHC MPI NU

Engine Brake (HP):

Engine Manufacturer:

Transmission Speed:

Transmission Style:

Engine Displacement (L): 1.8

Airbags:

- Front: 1st Row (Driver and Passenger)
- Knee:
- Side: 1st Row (Driver and Passenger)
- Curtain: 1st and 2nd Rows
- Seat Cushion:
- Other Restraint Info:

Plant Information: Hyundai Motor Company, ULSAN, SOUTH KOREA

NHTSA's VIN decoder allows you to query a particular vehicle's VIN to identify specific information encoded in the number.

VIN

Partial VINs are also accepted

Model Year

If entered the year from VIN will be ignored

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Decode VIN

Canadian Vehicle Specifications



2012 HYUNDAI - PASSENGER CAR

Export to PDF

✔ Error Text: 1 - Check Digit (9th position) does not calculate properly

→ Incorrect VIN

Manufacturer: HYUNDAI MOTOR CO

DBAs:

Vehicle Type: PASSENGER CAR

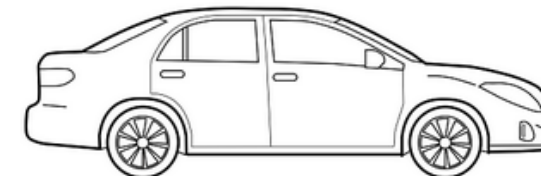
Model Year: 2012

Make: HYUNDAI

Model: Elantra

Body Class: Sedan/Saloon

Show All Vehicle Details



### Other Information

Information provided below is based on the details provided by the manufacturer of this vehicle to NHTSA in the part 565 submittal

Series:

Trim: GLS(Middle grade)

Gross Vehicle Weight Rating: Class 1: 6,000 lb or less (2,722 kg or less)

Drive Type:

Cylinders:

Primary Fuel Type: Gasoline

Electrification Level:

Secondary Fuel Type:

Engine Model: DOHC MPI NU

Engine Brake (HP):

Engine Manufacturer:

Transmission Speed:

Transmission Style:

Engine Displacement (L): 1.8

Airbags:

- Front: 1st Row (Driver and Passenger)
- Knee:
- Side: 1st Row (Driver and Passenger)
- Curtain: 1st and 2nd Rows
- Seat Cushion:
- Other Restraint Info:

Plant Information: Hyundai Motor Company, ULSAN, SOUTH KOREA

# What's New in 2025 - Federal SALT Limit Increase

- SALT (state and local taxes) deduction increased from \$10,000 to \$40,000 for itemized deduction in 2025.
- Indexed for inflation: 1% increase for TY 2026-2029.
- Reverts to \$10,000 beginning 2030.
- Phase out starts at \$250,000 (\$500,000 MFJ).

# What's New in 2025 - Federal Child Tax Credit & Credit for Other Dependents

- Child Tax Credit
  - Taxpayer **or** spouse must have valid social security number (valid for employment). **If MFJ, only one must have SSN.**
  - All qualifying children must have social security number.
  - Permanent credit through TY2028 and indexed for inflation.
  - 2025: **\$2,200 per child**, up to **\$1,700 refundable**.
- Credit for other dependents remains the same -- **\$500** -- and is not indexed for inflation. SSN or ITIN is acceptable.

# What's New in 2025 - Federal Energy Efficient Home Improvement

- Terminates as of 12/31/2025 => Last year for Form 5695
- Just as last year, must be for one main home and **only Part II is in scope (doors, windows, skylights, insulation, home energy audits, central air, heat pumps, circuits to install items)**
- New requirement effective 1/17/2025, must be **sold by a Qualified Manufacturer (QM) who has entered into an agreement with the IRS.**
- Any items placed in service on or after 1/1/2025 must have a **4-digit PIN** of the item **given by the QM**. The PIN must be entered into the tax return to claim the credit. **Exceptions for the PIN include energy audits and insulation.**

# What's New in 2025 - Federal Trump Account

- Any child under 18 who is a US citizen with a SSN may be eligible. For child born 2025-2028, government will deposit \$1,000 in child's account starting July 4, 2026. Must have SSN by date of election.
- Elected by TP for their child by filing Form 4547 (new form), can be e-filed with tax return, e-filed by TP or paper filed by the TP. Information will be sent sometime in May 2026 to TPs who file this form.
- Parents/guardians can make contribution to the account (\$5,000/year) and employer may contribute up to \$2,500 per year but that contribution counts towards the \$5,000 limit.
- Fund grows tax-free. When the child turns 18, account turns over to the child, and it is subject to IRA withdrawal rules. BUT money cannot be spent before age 18.

# Trump Accounts

Tax Break	Automatic?	Info	TSO data entry	Further Info/ Worksheet
<b>No Tax on Overtime (cont)</b>		<p>Overtime pay must be included on W-2, 1099-NEC or 1099-MISC.</p> <p><b>Taxpayer:</b> Completes the <a href="#">Worksheet</a>. While Counselors may assist with simple mathematics, it is the taxpayer's responsibility to determine their eligibility and amount of their deduction.</p> <p><b>Counselor:</b> This is a deduction for FLSA (Fair Labor Standards Act) qualified overtime premium, defined as: pay <i>up to 1/2 the regular rate</i> that exceeds the regular rate of pay. This means: one-third of the total overtime paid when time and a half is paid - or one-fourth of the total overtime paid when double time is paid.</p>		
<b>No Tax on Tips</b>	<b>No</b>	Deduction for qualified tips. Must be qualified trade: one that customarily receives tips.	Review Form 1040 line 13b or Schedule 1-A	<a href="https://irs.gov/TippedOccupations">IRS.gov/TippedOccupations</a> <a href="https://ta-nttc.tiny.us/Tips-Deduction-WS-For-EE">https://ta-nttc.tiny.us/Tips-Deduction-WS-For-EE</a> or <a href="#">/Tips-Deduction-WS-For-SE</a>
		<p><b>Taxpayer:</b> Completes the Tips Deduction Worksheet <a href="#">for Employees</a> or <a href="#">for Self-Employed Workers</a>. Tips deduction reduces QBI deduction. Self-employed tips not included on Form 1099-NEC, Form W-2, Form 1099-K, or Form 1099-Misc <i>are not eligible for this deduction</i>.</p>		
<b>Trump accounts</b>	<b>No</b>	Parent can open account (Form 4547) for child under age 18. Child must have valid SSN. For child born 2025-2028: government will deposit \$1,000 in child's account starting July 4, 2026.	<del>None</del>	<a href="#">Form 4547 and Instructions</a>
		<p>This account is similar to a Traditional IRA. Accounts will be set up by the government.</p> <p><b>Taxpayer:</b> To request an account, file Form 4547. Form can be filed separately.</p> <p><b>Counselor:</b> There is nothing for us to do—contributions to these accounts do not go on the tax return.</p>		

# Social Security Lump Sum Payment

- Lump sum payments affect 2 groups of recipients:
  - People who applied for social security disability and it took longer than one year to get approval. They get retroactive pay. This is not a change.
  - Federal employees under the CSRS pension plan do not pay into social security. If they have worked outside the federal government and paid into social security, their social security benefit can be reduced due to the Windfall Elimination Provision (WEP). The WEP provision was repealed in 2025, and those retirees have received back pay for their social security benefit.
- Refer to Publication 4012, page D69 on how to enter these payment. Need one worksheet for each year.

**FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT**

**2002** • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.  
• SEE THE REVERSE FOR MORE INFORMATION.

Box 1. Name <b>Doe, John</b>		Box 2. Beneficiary's Social Security Number <b>XXX-XX-XXXX</b>									
Box 3. Benefits Paid in 2002 <b>61,914.00</b>	Box 4. Benefits Repaid to SSA in 2002 <b>None</b>	Box 5. Net Benefits for 2002 (Box 3 minus Box 4) <b>61,914.00</b>									
<p style="text-align: center;"><b>DESCRIPTION OF AMOUNT IN BOX 3</b></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td>Paid by Check or Direct Deposit</td> <td style="text-align: right;">\$55,824.00</td> </tr> <tr> <td>Medicare Premium Deducted from your Benefit</td> <td style="text-align: right;">360.00</td> </tr> <tr> <td>Attorney Fees</td> <td style="text-align: right;">5,730.00</td> </tr> <tr> <td><b>Total Addition</b></td> <td style="text-align: right;"><b>61,914.00</b></td> </tr> </table>		Paid by Check or Direct Deposit	\$55,824.00	Medicare Premium Deducted from your Benefit	360.00	Attorney Fees	5,730.00	<b>Total Addition</b>	<b>61,914.00</b>	<p style="text-align: center;"><b>DESCRIPTION OF AMOUNT IN BOX 4</b></p> <p style="text-align: center;">None</p>	
Paid by Check or Direct Deposit	\$55,824.00										
Medicare Premium Deducted from your Benefit	360.00										
Attorney Fees	5,730.00										
<b>Total Addition</b>	<b>61,914.00</b>										
<div style="border: 2px solid blue; padding: 5px; margin-top: 10px;">                     Includes:                      \$9,124 paid in 2002 for 2001                      \$8,916 paid in 2002 for 2000                      \$8,412 paid in 2002 for 1999                      \$7,888 paid in 2002 for 1998                      \$7,700 paid in 2002 for other years                 </div>		Box 6. Voluntary Federal Income Tax Withheld <b>None</b>									
		Box 7. Address									
		Box 8. Claim Number (Use this number if you need to contact SSA.) <b>XXX-XX-XXXX</b>									

Form SSA-1099-SM (1-2003) DO NOT RETURN THIS FORM TO SSA OR IRS

# Self Employment Health Insurance

- Self Employed individuals can deduct their health insurance (medical, dental, vision, drug, long-term care, Medicare premium).
  - Include spouse and dependent children under age 27 who are covered under the parent's plan.
- Even though it is entered under expenses for Schedule C, it is actually carried over to Schedule 1 part II as an adjustment.
- Amount entered under self-employment health insurance cannot also be deducted under medical expenses for itemized deduction (Schedule A).

# What's New in 2025 - Federal Premium Tax Credit

- Enhanced premium tax credits has expired on 12/31/25 unless Congress extends it.
- Income-based special enrollment periods eliminated – 8/25/25
- DACA individuals are ineligible for marketplace coverage – 8/25/25
- Additional paperwork and verification by marketplace – 8/25/25

# What's New in 2025 - Oregon

- New subtraction codes for the new deductions
  - Tip Income FY Code: 390 PY/N: Code 656
  - Overtime Wages FY Code: 391 PY/N: Code 657
  - Car Loan Interest FY Code: 392 PY/N: Code 658
  - Enhanced Senior Deduction Not allowed
- TY2025 is a KICKER year
  - 9.863% of line 24 of TY2024 return
  - Kicker rebate calculator on the Oregon DOR website. Link also on [ortaxvolunteers.org](http://ortaxvolunteers.org) website under TOOLS.
- Refunds for paper filed returns won't be mailed or deposited until April.

# Tax-Exempt Interest/Dividend What Does It Mean for the OR Return?

We now have a calculator from the Colorado Resource Toolbox.  
ortaxvolunteers.org under Tools

OR

<https://cotaxaide.org/tools/State%20DIV-INT%20Worksheet.html>

	Federal Taxable?	Oregon Taxable?	TaxSlayer Entry Oregon Return
U.S. Saving Bonds & Treasury Obligation	Taxable	Exempt	OR Subtraction
Municipal Bond from Oregon	Exempt	Exempt	No entry needed
Municipal Bond from other states	Exempt	Taxable	OR Addition

# Demonstration: Hayashi Case (2025 Proficiency Problem)

## Form 1099-DIV\* 2025 Dividends and Distributions

Copy B for Recipient (OMB NO. 1545-0110)

1a Total Ordinary Dividends.....	3064.96
1b Qualified Dividends.....	966.52
2a Total Capital Gain Distributions (Includes 2b- 2d).....	702.13
2b Capital Gains that represent Unrecaptured 1250 Gain.....	0.00
2c Capital Gains that represent Section 1202 Gain.....	0.00
2d Capital Gains that represent Collectibles (28%) Gain.....	0.00
3 Nondividend Distributions.....	0.00
4 Federal Income Tax Withheld.....	0.00
5 Section 199A Dividends.....	48.17
6 Investment Expenses.....	0.00
7 Foreign Tax Paid.....	117.83
8 Foreign Country or U.S. Possession.....	0.00
9 Cash Liquidation Distributions.....	0.00
10 Non-Cash Liquidation Distributions.....	0.00
12 Exempt Interest Dividends.....	267.91
13 Specified Private Activity Bond Interest Dividends.....	0.00
14 State.....	0.00
15 State Identification No.....	0.00
16 State Tax Withheld.....	0.00

## Form 1099-MISC\* 2025 Miscellaneous Income

Copy B for Recipient (OMB NO. 1545-0115)

2 Royalties.....	0.00
4 Federal Income Tax Withheld.....	0.00
8 Substitute Payments in Lieu of Dividends or Interest.....	0.00
16 State Tax Withheld.....	0.00
17 State/ Payer's State No.....	0.00
18 State Income.....	0.00

## Form 1099-INT\* 2025 Interest Income

Copy B for Recipient (OMB NO. 1545-0112)

1 Interest Income.....	1412.70
2 Early Withdrawal Penalty.....	0.00
3 Interest on U.S. Savings Bonds and Treas. Obligations.....	56.09
4 Federal Income Tax Withheld.....	0.00
5 Investment Expenses.....	0.00
6 Foreign Tax Paid.....	17.12
7 Foreign Country or U.S. Possession.....	0.00
8 Tax-Exempt Interest.....	175.47
9 Specified Private Activity Bond Interest.....	0.00
10 Market Discount.....	0.00
14 Tax-Exempt Bond CUSIP No.....	0.00

From Intake interview sheet:

- Tax-exempt dividends are from muni bond mutual funds with 1% from Oregon bonds
- Tax-exempt interest is from OR muni bonds

State INT/DIV exemption worksheet

(Version 1.03a, 11/25/2025)

Clear and res

Print a taxp

**Taxpayer Information:**

Taxpayer's Name:

Tax Year:

Income source (broker name):

Indicate which forms are provided by this broker statement that need your attention:  1099-DIV,  1099-INT,  1099-OID

**Instructions:** [Show](#)

**1099-DIV Income:** Exempt interest dividends (box 12):

Fund name and/or symbol	Tax exempt	US obligations (see instruction note)	US possessions (see instruction note)	State source	Fund earnings	State exempt	State tax exempt
<input type="text" value="muni bond mutual fund"/>	<input checked="" type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="1 %"/>	<input type="text" value="\$ 268"/>		3
<input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		

0 3

TaxSlayer entries	
TaxSlayer line	amount
State Exempt Dividends	\$ 0
Taxable state dividends	\$ 265

→ OR subtraction

→ OR addition

**1099-INT Income:** Savings bond interest (box 3):

Tax exempt interest (box 8):

Fund name and/or symbol	Tax exempt	US obligations (see instruction note)	US possessions (see instruction note)	State source	Fund earnings	State exempt	State tax exempt
<input type="text" value="OR muni bond"/>	<input checked="" type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="100 %"/>	<input type="text" value="\$ 175"/>		175
<input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		

0 175

TaxSlayer entries	
TaxSlayer line	amount
State Exempt Interest	\$ 56
Taxable state interest	\$ 0

→ OR subtraction

→ OR addition

# Tax-Exempt Interest or Dividends

## How to Enter the Oregon Adjustments?

- For interest income, report on the federal 1099-INT form.
- For dividend income, report on the federal 1099-DIV form.

ENTER THE FORM NUMBER...

Basic Information

**Federal Section**

Income

W-2 Wage Statement

Amount of Interest on U.S. Savings Bonds and Treasury Obligations that you want subtracted from your state return

\$

Taxable State Interest

**ADD INTEREST ITEMS**

# Amending an Oregon Return Federal Income Tax (FIT) Liability Subtraction

- Amended returns can be e-filed for TY23 and TY24. Work with your LC on amended returns!
- Covered in this year's Deeper Dives module.
- Federal Income Tax Liability (FIT liability) – line 10 on form OR-40
  - Write down the FIT liability number from the original return.
  - After all the changes are entered, write down the FIT liability number from the amended return (this is the corrected FITL).
  - “Do you need to use a different federal tax liability for your amended return?”
    - If amending an Oregon return before the due date of the original return, answer “No”.
    - If amending an Oregon return after the due date of the original return, answer “Yes”.
      - Enter the original FIT liability subtraction number into the box labeled “Federal tax liability for amended if different than calculated amount”.
  - If no changes were made to the federal return, answer “No” since the FITL will not change.

# Amending an Oregon Return

## Changes to the following year's return

- Changes to the following year's Federal return
  - **If the amended Oregon return results in additional Oregon tax due** - and the taxpayer pays it - this amount is itemizable on federal Schedule A for the year it was paid.
  - **If the amended Oregon return results in an additional refund**, then it will be reported on the 1099-G from Oregon. **If the client itemized deductions for the amended year, write a note in TaxSlayer that the Carryforward of State and Local Refunds may need to be adjusted.**
- Changes to the following year's Oregon return
  - **If the original FIT liability subtraction is less than the corrected FIT liability subtraction:** claim an Oregon subtraction (code 309 for form OR-40) or Modification (code 602 for form OR-40N or OR-40P) for the difference on the Oregon return for the following year.
  - **If the original FIT liability subtraction is more than the corrected FIT liability subtraction:** enter an Oregon Addition (code 109 for form OR-40) or modification (Code 601 for form OR-40N or OR-40P) for the difference on the Oregon return for the following year.
  - If there is a Subtraction, Addition, or Modification for the following year Oregon return, **put a note in TaxSlayer that advises of this. Also write a note on the taxpayer's amended return document envelope.**

# Local Taxes – Why Are We Addressing It This Year? Because the Penalty Is Steep

- Multnomah Preschool Tax & Metro Supportive Housing Tax
  - 5% of unpaid tax for late filing or late payment if not paid by 4/15. No late filing penalty if an extension is filed. No extension to pay even if an extension is filed.
  - An additional penalty of 100% of the unpaid tax of all tax years if the failure to file or failure to pay is for three or more consecutive tax years.
- Tri-Met Transit Tax
  - 5% if not paid by 4/15.
  - Goes up to 25% if unpaid for more than 3 months after the due date.
  - 100% penalty if TP fails to file for 3 consecutive years by the due date of the third year.
- Multnomah/Portland business tax
  - 5% penalty if the failure to pay or to file is for a period of less than 4 months.
  - Additional 20% penalty (total 25%) if it is 4 or more months past due.
  - Additional 100% penalty if delinquent for 3 or more consecutive years.

# Oregon Local Self-employment Taxes Forms Available in TaxSlayer

The screenshot displays the TaxSlayer interface for Oregon Local Self-employment Taxes. At the top, a blue header reads "Self Employment Taxes (TM, LTD, & PDX Business License)". Below this, a table lists the state and return type, with a "Localities" link. A callout box points to this link with the text "Local taxes for Self-Employment". Underneath, a section titled "Oregon - Local Forms" lists three forms: Form LTD (Lane Transit District), Form TM (Tri-Met Transit District), and Portland Form SP (Sole Proprietor business tax return). Each form has a corresponding "Begin" or "Edit" button. The bottom of the page shows the page number "11", the date "12/10/24", and the "TaxPreparers" logo.

State	Return Type
Oregon	Resident

Localities

Local taxes for Self-Employment

### Oregon - Local Forms

Form LTD	(Lane Transit District)	Begin
Form TM	(Tri-Met Transit District)	Begin
Portland Form SP	(Sole Proprietor business tax return)	Edit

11 12/10/24 What's New TaxPreparers

- For the self employed:
  - Forms cannot be e-filed
  - Forms can be signed and mailed
  - If they have a website login, they can file on their own electronically
  - To find them in TaxSlayer, open Localities under the state heading
    - Form LTD- taxpayers working in Lane County (Also, City of Eugene Self-Employment tax)
    - Form TM - taxpayers working in Multnomah, Washington and Clackamas Counties
    - Form SP – for taxpayers who work within Multnomah County & City of Portland; taxpayer will need to enter their account number before mailing or filing online

# Intake Booklet: Three Consent Forms

- Either the client facilitator or the counselor should review the consents with the taxpayer.
- The consents are optional.
- Order matters when entering into TaxSlayer

1.	<p>Form <b>15080</b> (October 2021)</p> <p>Department of the Treasury - Internal Revenue Service <b>Consent to Disclose Tax Return Information to VITA/TCE Tax Preparation Sites</b></p> <p>Federal Disclosure:</p>	→	<b>Global Carry Forward</b>
2.	<p><b>Consent to Disclose/Use Information to AARP Foundation</b></p> <p>Federal Disclosure</p>	→	<b>Demographic Data for grants, not traceable to the individual TP</b>
3.	<p><b>Consent for AARP Foundation to use select tax return information to provide you with additional information about other free AARP Foundation programs or services</b></p> <p>Federal Disclosure</p>	→	More Information about other AARP Foundation programs. This is <b>not effective unless Consent 2 is also accepted</b>

# TaxSlayer Notes section

- Should be used to indicate if a return was paper filed and why.
- When a taxpayer needs to come back with additional documents so we can complete the return if they left out a document. Also note if they don't return and if anything is shredded.
- Amended Oregon returns:
  - Any changes that need to be made on the Federal return for the following year.
  - Any addition, subtraction or modification on the Oregon return for the following year.
- **Basically, document everything out of the normal in the notes**

# What to do if the Taxpayer forms are on their phone?

- **No email, text or mailing to or from us of personal documents**
  - **We can view documents on a Taxpayer's phone or other device**
  - The TaxSlayer customer portal **can** be used to have documents on phones shared with us.  
To do this:
    - Start the return with the basic information
    - Invite the taxpayer to the customer portal
    - The taxpayer receives the request in their email and can quickly sign up
    - Taxpayer can upload the documents from the phone to portal
    - We can print the document
    - The Taxpayer can get an electronic copy of their return from the portal
  - **At our sites there will be an outer router that the taxpayer can access to print documents. See your LC**

# Reminder Zero \$ AGI

- Zero \$ AGI
  - Do **NOT** enter \$1 as other income, return will be rejected
  - **DO** enter \$1 as interest income
    - No EIN is necessary
    - Where you would normally enter payer, instead enter “**for e-file purposes only**”
    - To e-file, see NTTC 4012 pg. A-6 bullet 12

12. You want to file a \$0 AGI return; for example, to claim a state credit, for other assistance, etc. However, returns with zero AGI, no refund, and no balance due can't be electronically filed. To e-file such a return, add \$1 of interest income with the Payer entered as "TO E-FILE."



**Calling all Volunteers**  
**No Experience Needed**  
**Contact [TaxAideOR1PVS@gmail.com](mailto:TaxAideOR1PVS@gmail.com)**

**For the 2026 Season:**

- **LEADERSHIP ROLES**
  - DO NOT need to be a tax counselor or pass the Advanced test
  - Roles can be administrative only!
- District Coordinator
- Local Coordinator
- Tax Counselors
- Client Facilitators



# Print Sets need to be updated when available

- OR file copy- this is used for returns that are e-filed. Update - called OR client copy
- OR federal paper
- OR federal and state paper
- OR 8879, vouchers prints only 8879 and vouchers
- Do not modify these to reduce the number of pages. Certain pages included some worksheets required by the IRS. Worksheets not used in the return will not print. **An IRS Site Review will now include a check to ensure sites are printing consent forms, making it a "does not meet standards" if they are not.**
- May add cover page if not included.

# Print Sets

- **IMPORTANT NEWS ABOUT TAXSLAYER PRINT SETS**

As of Wednesday, January 21, 2026, TaxSlayer does not yet have Schedule 1-A ready. This means that if you are defining a custom print set, that form cannot be included. Please be aware of this limitation and delay creating your print set. We advise that you consult the TaxSlayer Blog at <https://vitablog.taxslayerpro.com> to keep current with their release notes.

- Roy Williams continues to be in charge of print sets for all Oregon sites. He will keep us up to date.

# Out of Scope Deductions

In the past we may have told taxpayers with out-of-scope deductions that we could do their return if they didn't take this deduction. Examples are if they donated a car, bought an electric car or solar panels

This is INCORRECT according to SPEC Manager.

- “As a VITA/TCE provider, tax returns with out-of-scope topics need to be advised the tax return is out-of-scope and VITA/TCE sites may not prepare the return. An out-of-scope tax topic may have more impact on the tax return than a VITA/TCE volunteer would know as out-of-scope topics are not covered within VITA/TCE training and quality products. For example, the Clean Vehicle Credit may impact more than a credit on the tax return if the taxpayer transferred the credit to the dealer at the time of purchase (to reconcile the credit on their return). As this is an out-of-scope topic not being covered during VITA/TCE training, VITA/TCE sites may not be aware of this potential impact.”
- To confirm: if a taxpayer is eligible for a credit or deduction that is out-of-scope, even if the taxpayer decides not to claim the credit or deduction, the return continues to be out-of-scope, and the taxpayer should be referred to a paid preparer.

# Federal Estimated Tax

Form Finder

Enter the form number...

- Basic Information
- Federal Section**
- Income
  - W-2 Wage Statement
- Deductions
- Other Taxes
- Payments & Estimates**
- Miscellaneous Forms

**IRC 1341 Repayment Amount**

Claim of Right related tax credit

Begin

**Other Federal Withholdings**

Federal withholdings you haven't already entered

Begin

**Other State Withholdings**

State withholdings you haven't already entered

Begin

**State Estimated Payments**

State tax payments already made for 2023

Begin

**Underpayment of Estimated Tax**

Determine if you owe a penalty for underpayment of estimated tax and next steps

Begin

**Vouchers for 2024 Estimated Tax Payments**

Print vouchers for estimated tax payments

Begin

**Other Payments or Refundable Credits**

Begin



Form Finder

Enter the form number...

- Basic Information
- Federal Section**
- Income
  - W-2 Wage Statement
- Deductions
- Other Taxes
- Payments & Estimates**
- Miscellaneous Forms

## Estimated Tax Calculations for Next Year

Vouchers for 2024 Estimated Tax Payments

Begin

**1040 Estimated Payments Calculator**

Begin

CONTINUE

# Oregon Estimated Tax

- Publication for TY2025 is available on DOR website.

[https://www.oregon.gov/dor/forms/FormsPubs/publication-or-estimate\\_101-026\\_2025.pdf](https://www.oregon.gov/dor/forms/FormsPubs/publication-or-estimate_101-026_2025.pdf)

- Page 4 is the worksheet to calculate the estimated tax payment

Form Finder

Enter the form number...

- Basic Information
- Federal Section
- Health Insurance
- State Section**
- Summary/Print
- E-file
- 2023 Amended Return
- Your Office
- Create Customer Portal

State-specific tax adjustments **BEGIN**

**Contributions** **BEGIN**  
Option to contribute to various OR funds

**Payments** **BEGIN**  
Apply refund to next years taxes, contribution to OR 529 plans, etc.

**Penalties and Interest** **BEGIN**  
Penalty and interest for filing or paying late, Underpayment of estimated tax

**Miscellaneous Forms** **BEGIN**  
**Estimated payment vouchers.** Extension payment vouchers, etc.

**EXIT OREGON RETURN**

## Oregon Return

### OR Form OR-VSI - Voluntary Self-identification

NO

YES

The Oregon Department of Revenue's Form OR-VSI is used to gather data about the race and ethnicity of Oregon taxpayers. This data will help the Oregon Department of Revenue work toward fairness and equity in the personal income tax system. It can't be used for any other purpose. Completing this form is voluntary. If you choose to file this form, the Oregon Department of Revenue may use your Social Security number (SSN) or individual taxpayer identification number (ITIN) to match your tax return and account information to your VSI data for the purposes described above. If no form is filed, the department will not use your SSN or ITIN for those purposes. OAR 150-316-0662. See Form OR-VSI Instructions for more information. Would you like to identify your race or ethnicity on Form OR-VSI?

NO

YES

OR

## Oregon Return

### Miscellaneous Forms

BACK

Below please find additional forms that are available to add to your state tax return.

OR Form OR-VSI (Voluntary Self-identification)

BEGIN

Estimated Payment Vouchers

BEGIN

## OR Form OR-VSI (Voluntary Self-identification)

BACK

Please select who the Form OR-VSI is for

--Select--

Select your primary race or ethnicity below

Primary Race or Ethnicity

--Select--

Enter any additional races or ethnicities below

Additional Race or Ethnicity (1)

--Select--

Additional Race or Ethnicity (2)

--Select--

BACK



# Gilbert and Hayashi TY25 Cases

- Do these cases on your own
- Honor system
- When you have completed, send an email to [district09.ta@gmail.com](mailto:district09.ta@gmail.com) saying that you finished them and we will mark you complete.

# Mileage Reimbursement

- Done via the Volunteer Portal
- You may do one of three things regarding reimbursement
- 1. Choose No Reimbursement
- 2. Choose Flat Rate -- \$50 for non-leaders, \$80 for leaders; covers all assignments
- 3. Choose Itemized Reimbursement
- – up to 72.5 cents per mile for 2026
- Must volunteer 40 hours minimum to qualify
- \$500 limit for Oregon this year unless okayed by State Coordinator

# Mileage Reimbursement (continued)

- One reimbursement for each assignment, so if you work at multiple sites, do one for each site
- LC approves reimbursements for their site volunteers
- DC approves reimbursements for LCs and other leaders
- SC approves reimbursements for DC
- Et cetera

# Mileage Reimbursement (continued)

- Rather than fill in one line for each day at a site, put in one mileage reimbursement request on a single line dated the last day of the season such as:
- "Round trip mileage of 11.9 miles to Eugene Public Library on February 2, 9, 23, March 2, 9, 16, 23, 30, and April 6, 13. 10 trips at 11.9 miles = 119 miles" or whatever days you worked at the site
- Then enter total miles, the requested rate and finish the request
- Your LC will greatly appreciate the simplification
- [maps.google.com](https://maps.google.com) can help you determine round trip mileage

# Tax-Aide Law Enforcement Guidance

- **Before tax season:**
- • Confirm host-site policies and procedures – always defer to the host-site.
- • Review this and all guidance with **all volunteers**, especially shift and local coordinators.
- • Keep the focus on safety and program integrity; avoid political discussions.

# Tax-Aide Law Enforcement Guidance (continued)

- **If the host-site grants entry to law enforcement your priority is to protect taxpayer data while complying with any judicial warrant presented:**
  - Immediately shut down all Chromebooks.
  - Return documents to taxpayers in Tax-Aide envelopes.
  - If the taxpayer isn't present, secure the documents as best you can.

# Tax-Aide Law Enforcement Guidance (continued)

- **During an incident:**
- • The shift or local coordinator should take notes of all actions by law enforcement and make note of any items seized.
- • The shift or local coordinator **should not** block, interfere with, or confront (physically or verbally) law enforcement as they go about their activities. All volunteers should remain calm and composed.
- • We suggest refraining from recording that interferes with officers **or** captures taxpayer data.

# Tax-Aide Law Enforcement Guidance (concluded)

- **After an incident:**
  - **Immediately contact your Tax-Aide Assistant National Director.**
  - Check in with volunteers and affected taxpayers.
  - Decide whether to continue or suspend operations for the day.
  - Follow standard procedures in filing an Incident Report with details and impacts.



Questions?