

Scope Decision Tree 2024

Training for Free Community
Tax Service Call-Takers



United Way of
South Central Indiana

Thank You!

- ▶ Each year we help thousands of residents file their taxes for FREE!
- ▶ That equals MANY THOUSANDS of calls that you handled
- ▶ THANK YOU for your dedication and patience with our taxpayers- we know these calls can be complicated.



United Way of
South Central Indiana

Scope Decision tree

- ▶ This tool was developed with you all in mind- to help make these calls go easier
- ▶ To ensure everyone that is scheduled can actually be served
- ▶ To put useful resources and links right at your fingertips while you are on the phone

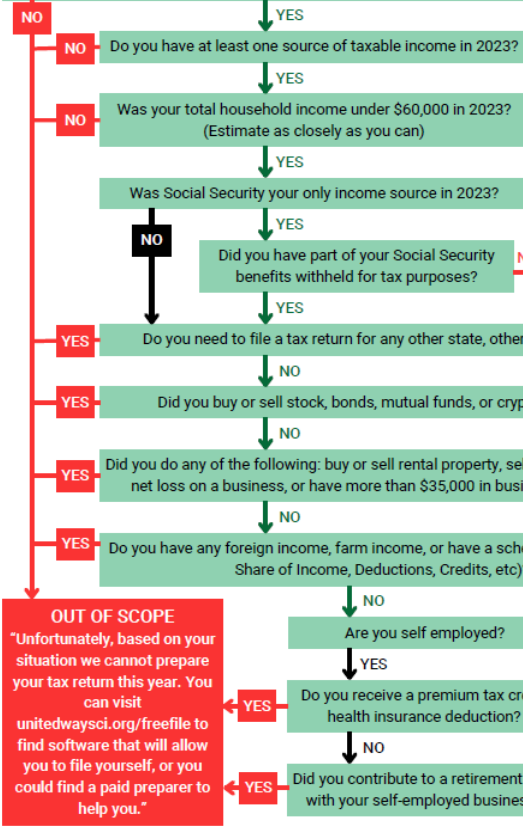
TIP!

Save the Scope Decision Tree on your Desktop and keep it open so when calls come in its right there when you need it!



FREE COMMUNITY TAX SERVICE DECISION TREE 2023

Are you a U.S. Citizen or a permanent resident?
 Visit <https://www.irstaxapp.com/use-substantial-presence-test-calculator/>
 to determine tax residency status.



SENIORS CREDIT: "If the only income you received in 2023 was social security or SSEB portion of tier 1 railroad retirement benefits, your benefits aren't generally taxable and you don't need to file a return. you are likely eligible for an Indiana Credit for the Elderly. The credit is usually \$50-100 depending on your total income. If you would like to give us your name and address, we will mail you the form and a pre-addressed envelope."

OUT OF SCOPE
 "Unfortunately, based on your situation we cannot prepare your tax return this year. You can visit unitedwaysci.org/freefile to find software that will allow you to file yourself, or you could find a paid preparer to help you."

Scope Decision Tree- 2 ways!

- ▶ The print format is great if you won't be near a computer when you are taking calls.
- ▶ The google form is really easy to use if you are on a computer!
- ▶ Starting with the first question, read each question *word for word* and then follow to the next box based on their YES or NO answer.



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Citizenship

- ▶ Taxpayers must be a citizen or a **resident for tax purposes**, or we are unable to serve them.
- ▶ There is a link on the scope tree and on the google form that will take you to a helpful website to help you determine residency status.
- ▶ Use this site if the taxpayer is uncertain of their residency status. **IF they are a resident**, then continue with the decision tree.



Combined Household Income

▶ Only taxpayers with COMBINED (all the income sources in the household added together) household income less than \$60K are eligible for our service.

▶ We run out of appointments every year only serving this income level, so even if they are close but still over the limit, please read the “out of scope” box.

▶ There are other ways they can still file for free! (Up to \$72,000)

Income level
Description (optional)
What was your total household income during 2022? (Estimate as closely as you can) *
<input type="radio"/> Under \$60000
<input type="radio"/> Over \$60,000

Out of Scope box

- ▶ If you come to the “OUT OF SCOPE” box on the decision tree, you will read the text in the box to the caller.
- ▶ Please stay patient, kind and understanding even if they are frustrated that we can’t help them.
- ▶ The IRS carefully regulates this program and they determine what types of tax situations our volunteers are allowed to prepare.

OUT OF SCOPE

“Unfortunately, based on your situation we cannot prepare your tax return this year. You can visit unitedwaysci.org/freefile to find software that will allow you to file yourself, or you could find a paid preparer to help you.”



Income Sources, Seniors Credit

- ▶ Some seniors are not required to file a return, but they are eligible for Indiana's Credit for the Elderly.
- ▶ If the answer to this question is NO, they do not need to prepare a federal return, and we are not scheduling appointments for these situations.
 - If they withheld any income for tax purposes, they will need to file a return to have the withholdings refunded to them.
- ▶ To get the credit, all they need to do is mail in a one-page form. United Way will mail them a ready-to-go package with everything they need.
- ▶ If you are using the google form, you can just type in their name and address as you would write it on an envelope to be mailed.
- ▶ If you are not near a computer, create a list of names and addresses and email Catherine once a week.

Name and Address (Please enter like you would write it on an Envelope)

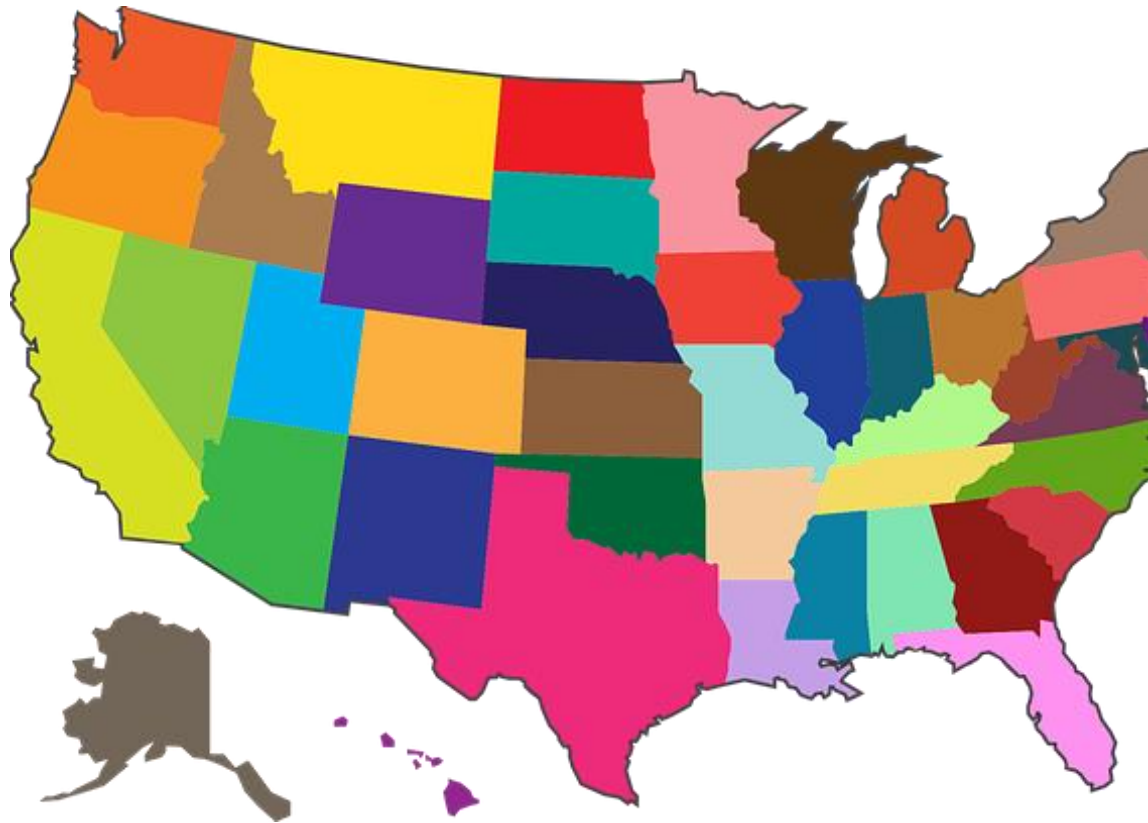
Long answer text

SENIORS CREDIT: "If the only income you received in 2023 was social security or SSEB portion of tier 1 railroad retirement benefits, your benefits aren't generally taxable and you don't need to file a return. you are likely eligible for an Indiana Credit for the Elderly. The credit is usually \$50-100 depending on your total income. If you would like to give us your name and address, we will mail you the form and a pre-addressed envelope to help you claim the credit."



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Out of State Returns



- ▶ Our coalition has decided to only prepare Federal returns and Indiana State returns. We do not get training on other state tax law. Only Indiana state returns will be prepared.

Rental Property and businesses

- ▶ Please read through the question carefully, word for word.
- ▶ Rental of personal residence for less than 15 days for the year is not considered a rental activity **unless** taxpayer is in the rental business or cleaning, linen, food or similar services were provided during the rental period (out of scope)



Farm Income and K-1s



- ▶ Farm income is out of scope
- ▶ Schedule K-1s are for investments in partnership interests. The purpose of the **Schedule K-1** is to report each partner's share of the partnership's earnings, losses, deductions, and credits. They are not in scope.



In Scope box

- ▶ One more straightforward question: are you self-employed?
- ▶ If they answer NO, we finally come to our first “YOU ARE IN SCOPE!” box
- ▶ You can click the link provided in the google form and it will take you to the login page for the appointment scheduling software Appointment Plus.

IN SCOPE
Continue to
Appointment
Plus to
make an
appointment



Premium Tax Credit Health Insurance Deduction

- ▶ If they are self-employed, we must ask two additional questions.
- ▶ The Premium tax credit (PTC) is for certain people who buy a health plan offered through a Marketplace.
- ▶ The credit provides financial assistance to pay the premiums by reducing the amount of tax you owe, giving you a refund, or increasing your refund amount
- ▶ If they are self employed and they received a premium tax credit health insurance deduction, they are out of scope.



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Self-employed Retirement

- ▶ This question is only referring to someone who is self-employed and has a retirement plan *through their business*
- ▶ NOT for someone who is self-employed and making contributions to an IRA. (Example, an Uber driver that has a Roth IRA at Vanguard)



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Congratulations!

OUT OF SCOPE

"Unfortunately, based on your situation we cannot prepare your tax return this year. You can visit unitedwaysci.org/freefile to find software that will allow you to file yourself, or you could find a paid preparer to help you."

IN SCOPE
Continue to
Appointment
Plus to
make an
appointment

- ▶ You made it through the scope decision tree. By now you should have come to either a red box that says "Out of Scope" OR a green box that says You are In Scope!
- ▶ Red box- read them the Out of Scope script, Green box- continue on to appointment plus.



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What if the caller can't answer one of the questions?



Most of the time if they don't know what something is, it doesn't apply to them.



Try to explain it a little bit from what you understand using the information provided in this training.



If they still don't know, take down their information so you can call them back, make note of what question they were unable to answer, and contact the VITA coordinator to ask for help.



Things to keep in mind

- ▶ Please use the tool with each person that calls to make an appointment.
- ▶ The entire tool is between 10-12 questions long, depending on the taxpayer's situation.
- ▶ It only takes a few minutes to go through the entire tool, even if they are taking a lot of time with each question.



THANK YOU!



QUESTIONS?

- ▶ If you have any questions at all during tax season, please contact the VITA Coordinator, Catherine Blankensop

catherine@monroeunitedway.org

812-269-1244



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