



Publication 4491-X – 2009 Supplement

Introduction

This publication provides instructional guidance covering new legislation and pen and ink changes to the Student Training Guide (Publication 4491), the Instructor Guide (Publication 4555), and the Volunteer Resource Guide (Publication 4012).

These changes impact all five VITA/TCE courses (Basic, Intermediate, Advanced, Military and International). Individuals taking these courses must take the applicable supplemental training before assisting taxpayers with tax law questions or preparing their returns. Quality reviewers must also take this training before performing quality reviews.



Updates to the content in the comprehensive problems and exercises (Publication 4491-W) and Link & Learn Taxes (including the Software Practice Lab) will be issued in Product Alerts through mid-February, as needed. Consult your Site Coordinator for additional guidance.

Pen & 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
4012	C-1	Insert “other than to claim a refund of withholding” at the end of the second bullet under Personal Exemptions.
4012	C-3	On the Overview of the Rules for Claiming an Exemption for a Dependent Chart, #1, replace “The child must be younger than you.” with “The child must be younger than you (or your spouse if married filing jointly) .”
4012	C-3	On the Qualifying Child of More Than One Person Chart, replace all the text in the bottom left box that begins with “If a parent can claim the child as a qualifying child...” with “If a parent can claim the child as a qualifying child but no parent claims the child, the child is treated as the qualifying child of the person who had the highest AGI for the year, but only if that person’s AGI is higher than the highest AGI of any of the child’s parents who can claim the child. If the child’s parents file a joint return with each other, this rule can be applied by dividing the parents’ combined AGI equally between the parents. Subject to the tiebreaker rules, you and the other person may be able to choose which of you claims the child as a qualifying child. See 2009 Publication 17 for more information and examples.”
4012	C-3	In the example at the bottom of the page, right column, second sentence, after “...for which you otherwise qualify” add: “However, if you choose not to claim your daughter, then your mother may claim her as a qualifying child if your mother’s AGI is higher than yours. If your mother cannot claim your daughter, she is not entitled to take any of the six tax benefits listed above unless she has a different qualifying child.”

Product	Page	Pen and Ink Changes
4012	C-4	In Step 1, left column, replace “Was the child younger than you?” with “Was the child younger than you (or your spouse if married filing jointly)? ”
4012	C-5	In the second column of Step 2, replace “Step 1” with “Step 2.”
4012	G-5	In the Decision Tree, Figure A, in the box “Are you married at the end of the tax year?” add “Answer “yes” if you are considered unmarried and qualify to file as Head of Household.” after the question.
4012	G-8	At the bottom of the page, second column, last bullet, replace “The non-custodial parent signs...” with “The custodial parent signs...”
4012	2-7	Delete the first paragraph; it no longer applies. The procedure for interest was changed in 2008. It is the same procedure as dividends.
4012	4-1	Replace the third bullet with “If the standard deduction should be increased by certain real estate taxes or new motor vehicle taxes, go to Schedule L, then link to Schedule A. On Schedule A, enter the amount of the sales/excise or real estate tax. The amount is carried to Schedule L.”
4012	13-6	<p>On item 3, delete the fourth and fifth sentences entirely. Replace with the following text: “Even if the taxpayer does not have a Treasury account they can elect this option. The amount requested for savings bonds must be in multiples of \$50. For that reason, taxpayers will need another financial account, such as a savings or checking account, when electing the savings bond option to deposit remaining amounts.</p> <p>Once taxpayers know the return has been processed, they can contact the Treasury Retail Securities site at 1-800-245-2804 to inquire about the status of the bonds. See the 2009 Form 8888 and www.irs.gov for more information.”</p>

This excerpt from an IRS Pub contains corrections to Pub. 4012 reference book.

Product	Page	Pen and Ink Changes
4012	13-7	<p>In item 2, make the following corrections to the service provider's phone number and website address:</p> <ul style="list-style-type: none">* Official Payments Corporation 1-888-UPAY-TAX™ (1-888-872-9829) www.officialpayments.com* Link2Gov Corporation www.PAY1040.com <p>Add the following additional credit card service provider:</p> <ul style="list-style-type: none">* RBS WorldPay, Inc. 1-888-9-PAY-TAX™ (1-888-972-9829) 1-877-517-4881 (Customer Service) www.payUSAtax.com