



Prior Year Return Topics

Return must be Paper (2016 and 2017)

We cannot e-file 2016 or 2017 tax returns in TaxSlayer. Complete the tax return and mark it as Paper.

Due Diligence Checklist (for 2016 only)

For 2016 returns only, volunteers will need to complete the due diligence checklist within TaxSlayer Pro. Refer to the due diligence checklist on CTC Resources (under “Tax & Credits”) for assistance.

Qualified Principle Residence Indebtedness (2020 and prior)

This extender is available for tax year 2020 and prior. Refer to Pub 4012 Ext-1 for more information on how to determine whether the debt cancellation is within scope for VITA and, if so, how to enter it into the tax software.

Tax law change in 2020 caused this deduction to be retroactively extended for tax years 2018 and 2019. Therefore, some taxpayers may benefit from filing an amendment to claim the exclusion for those years.

Mortgage Insurance Premiums (for 2020 and prior)

This extender is available for tax year 2020 and prior. Refer to Pub 4012 Tab F for more information on itemized deductions.

Tax law change in 2020 caused this deduction to be retroactively extended for tax years 2018 and 2019. Therefore, some taxpayers may benefit from filing an amendment to claim this deduction for those years.

Residential Energy Credits (for 2020 and prior)

This extender is available for tax year 2020 and prior. Refer to Pub 4012 Ext-7 for more information on this topic. Tax law change in 2020 caused this deduction to be retroactively extended for tax years 2018 and 2019. Therefore, eligible taxpayers may benefit from filing an amendment to claim this credit for those years.

This credit is for qualified energy efficiency improvements (such as adding insulation, energy-efficient exterior windows and doors, and qualifying metal or asphalt roofs) or qualified residential energy property improvements (such as energy-efficient heating and air conditioning systems). There is a total combined credit limit of \$500 (\$200 limit for windows) for all tax years after 2005.

Tuition and Fees Deduction (for 2020 and prior)

Update 1/5/21: this extender may have been repealed very recently. We are verifying this information and will update this section when we have more information.



This extender is available for tax years 2020 and prior. This is a nonrefundable credit for qualified education expenses. Note: the American Opportunity Credit and Lifetime Learning Credit are alternate higher education tax credits that usually have a more beneficial effect on the return. Refer to Pub 4012 Ext-6 for more information on this topic.

Tax law change in 2020 caused this deduction to be retroactively extended for tax year 2018. Therefore, some taxpayers may benefit from filing an amendment to claim this deduction for those years.

Health insurance (all years)

For tax years 2019 and 2020, we only need to report the details of Marketplace coverage (using Form 1095-A as presented by the taxpayer. Forms 1095-B and 1095-C are not needed.

For tax years 2014 to 2018, we need to report the details of Marketplace coverage and also determine whether a taxpayer qualifies for an exemption (if they did not have health coverage for the year). Refer to the ACA section on CTC Resources for more information on this topic. **Make your notes about coverage and exemptions in the online intake interview checklist/questionnaire!** Forms 1095-B and 1095-C are not required but can be helpful in determining coverage.

Schedule A (itemizing deductions) (all years)

Check out our **Quick Calculation Tool** (under Tax & Credits on CTC Resources) for determining whether it makes sense for a taxpayer to itemize deductions for the tax year in question. You can also refer to Pub 4012 pages F-5 to F-11.

Note: You can include health insurance premiums as medical expenses, including the portion you paid for Marketplace insurance (including after Premium Tax Credits have been calculated). However, if you used pretax amounts to pay for the premiums you cannot also count them toward your itemized medical expenses.

ITINs (all years)

Spouses living outside of the US and all dependents must qualify for an allowable tax benefit to apply for or renew an ITIN (e.g. parent living in Mexico who qualifies taxpayer for Head of Household filing status). Separately, **dependents** who are from Mexico and are **living in the US must present proof of US residency** on ITIN applications and renewals.