

### **VITA Program - Requirements & Prohibited Services Agreement**

This agreement states what information you, the taxpayer, must submit to the Pennsylvania College of Technology (hereafter “Penn College”; all information you submit is returned upon completion of your return) in order to have your tax return prepared as part of our Volunteer Income Tax Assistance (VITA) program. In addition, it specifies what services Penn College is not willing to provide as part of this program. These guidelines are in consultation with Internal Revenue Service (IRS) Publications 3676-B and 5220. By signing and returning the form below when you arrive for tax preparation services, you agree to abide by these guidelines.

#### **Penn College will NOT provide tax services regarding the following:**

- \*Locality Tax Return Preparation
- \*Rent Rebate Returns
- \*Foreign & Out-of-State (outside PA) Tax Return Preparation
- Military / Foreign Income and Deductions
- Prior Year(s) Returns
- Schedule C / C-EZ Business Income and Expenses (consult Penn College for independent contractor exception) - Wash Sales, Rental Real Estate, Royalties, and Farm Income
- LTC Benefits and Cancellation of Debt Income
- Self-Employed Retirement and Health Insurance Deductions
- Residential Energy Credits
- Unreported Social Security and Medicare Tax (Form 4137 only)
- Form 1099-R-Code S
- Schedule K-1 Information
- **Household Adjusted Gross Income (AGI) exceeding \$67,000**
- Other Tax Information deemed beyond the scope of the volunteers' tax preparation abilities \* **Penn College will attempt them but redirect taxpayers to the other resources as necessary.**

**Information to Bring for Return Preparation:**

- For Married Filing Jointly filers, *both* spouses must be present with government issued photo identification.
- Social Security cards or Individual Taxpayer Identification notices/cards for you, your spouse, and/or the dependents you claim on the return
- Information substantiating the total paid to day care provider and their Tax ID number
- Birth dates for you, spouse, and/or dependents to be listed on the return - Forms 1095-A, B, or C (Affordable Care Act [ACA] Statements)
- All Forms W-2 and 1099
- Information substantiating other income
- Information substantiating all tax deductions / tax credits
- A copy of last year's tax return
- Proof of account for direct deposit / withdrawal for tax refund / payment
- Information substantiating the total paid to day care provider and their Tax ID number

If your return is more complicated than Penn College's services will allow, we recommend you consult a professional tax preparer for assistance with filing your tax returns. For any questions or concerns, please do not hesitate to contact Penn College VITA by e-mail at [VITA@pct.edu](mailto:VITA@pct.edu), by phone at 570.321.5544, or by fax at 570.327.4529.

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Taxpayer Signature

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Date

**Hold Harmless Agreement Volunteer  
Income Tax Assistance (VITA)**

I understand that neither The Pennsylvania College of Technology nor any of its employees, either directly or indirectly, may be found liable for any damages resulting from the activities of VITA including disclosure, transfer, or possession of this information, inadvertent or otherwise.

Further I agree to indemnify and hold harmless The Pennsylvania College of Technology (its Board of Directors, officers, committee members, consultants, advisors, employees and agents as the same may be constituted now and from time to time hereafter) against any and all liability, losses or damages or any expenses whatsoever as a result of any claims, demands, damages, costs or judgments against it that may arise in connection of VITA activities, including, but not limited to, a claim based on The Pennsylvania College of Technology's own negligence or willful misconduct, even if such claim is false or fraudulent, or liability that may arise as a result of the theft of the information from User and/or its use by any unauthorized user.

By signing below, I acknowledge that I have read and understood this agreement in its entirety and agree to the terms.

Name (Print) \_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_