

## INCOME TAX

The JBM-HH Tax Center offers complete preparation and both electronic and paper filing of all individual federal tax returns for all eligible servicemembers, retirees, and their dependents. Our preparers are all certified VITA preparers and can prepare Federal Forms 1040, 1040A, and 1040EZ along with necessary schedules or supporting forms. Pursuant to Army Regulation 27-3, the Military Tax Assistance Center is prohibited from providing income tax services relating to private business activities to an otherwise eligible client. However, AR 27-3 does provide an exception for otherwise eligible Family Child Care (FCC) providers. The ownership and operation of rental property is not considered a private business activity for income tax preparation services, unless the property was never used as a private residence. Additionally, the Tax Center does not offer services for tax returns that include profits or losses from operation of four or more rental properties. Finally, the Military Tax Assistance Center will offer state income tax return services if necessary.

Help the JBM-HH Tax Center help you. Please bring the following documents with you to the Tax Assistance Center. Without all requisite document, your return cannot be filed. Necessary documents include copies of the following:

### **Identification Documents:**

- A valid military identification card
- Social Security cards for yourself, spouse, and dependents (military I.D. containing Social Security number WILL NOT be an adequate substitute)

### **Income Statements:**

- W-2s from all jobs held during the tax year
- W-2s from student loan repayment programs
- W-2Gs reporting income from gambling
- 1099-INT – reporting taxable and non-taxable interest income
- 1099-DIV – reporting income from dividends
- 1099-G – reporting state income tax refund or unemployment compensation
- 1099-R – reporting distributions from pensions, IRAs, or annuities
- SSA-1099 – reporting Social Security benefits
- 1099-MISC – reporting non-employee compensation
- Records of Alimony received
- All other documents reporting income

### **Payment Statements:**

- 1098 – reporting mortgage interest paid during the tax year (and usually real estate taxes paid on the property)
- 1098-E – reporting interest paid on student loans
- 1098-T – reporting tuition payments made to qualified educational institutions

- Sales Receipts – if electing to itemize deductions and deduct state and local general sales tax based on actual tax paid or for taxes paid on “big ticket” items (car, boat, etc.)
- Records of Alimony paid

**Transaction Statements:**

- 1099-B – reporting proceeds from the sale of stocks, bonds, and commodities
- 1099-S – reporting proceeds from real estate transactions
- HUD-1 – reporting settlement costs in the sale or purchase of a home

**Rental Properties:**

- Records of rent received, expenses, taxes, mortgage interest, and depreciation

**Miscellaneous:**

- Prior year’s federal and state income tax returns
- Voided check for Direct Deposit (optional)

YOUR TAX SITUATION MAY REQUIRE YOU TO PRODUCE ADDITIONAL DOCUMENTATION. PLEASE CONSULT WITH YOUR TAX PREPARER TO DETERMINE IF YOU HAVE PROVIDED THE NECESSARY DOCUMENTS.

For more information about free tax assistance, contact the JBM-HH Tax Center at (703) 696-1040. Also, see [www.irs.gov](http://www.irs.gov), for more general and specific tax information. We accept both appointments walk-ins. Walk-ins are limited to taxpayers filing 1040EZ’s only.

Thank you and we look forward to serving you!