

2021 Self-Employed COVID Worksheet (type-in fillable)

To be completed only if you or your spouse had a business during 2021.

Business owner: _____ (complete a separate form for each owner)

You may be eligible for a sick leave or family leave credit if you lost work days because of COVID-19.

Do not count a lost workday more than once.

Sick leave Part 1
Round 1

A. Were **you** unable to work in your business because **you** (max 10 days):

- were subject to a COVID-19 quarantine or isolation order yes no
- were advised to self-quarantine because of COVID-19 yes no
- had COVID-19 symptoms and sought a medical diagnosis..... yes no

List each day unable to work in your business from 1/1 to 3/31/2021 _____

Sick leave Part 2
Round 1

B. Were **you** unable to work in your business because **you** (max 10 days):

- cared for someone who was subject to a COVID-19 quarantine or isolation order or who was advised to self-quarantine because of COVID-19 yes no
- cared for a child* whose school or place of care was closed due to COVID-19 or whose child care provider was unavailable due to COVID-19 yes no

List each day unable to work in your business from 1/1 to 3/31/2021 _____

Family leave
Round 1

C. Were **you** unable to work in your business because **you** (max 50 days):

- cared for a child* whose school or place of care was closed due to COVID-19 or whose child care provider was unavailable due to COVID-19 yes no

Number of days unable to work in your business from 1/1 to 3/31/2021 _____

Sick leave Part 1
Round 2

D. Were **you** unable to work in your business because **you** (max 10 days):

- were subject to a COVID-19 quarantine or isolation order yes no
- were advised to self-quarantine because of COVID-19 yes no
- had COVID-19 symptoms and sought a medical diagnosis..... yes no
- were exposed to COVID-19 and had to get a test or wait for the results yes no
- got the vaccination or had to recover from it yes no

List each day unable to work in your business from 4/1 to 9/30/2021 _____

Sick leave Part 2
Round 2

E. Were **you** unable to work in your business because **you** (max 10 days):

- cared for someone who was subject to a COVID-19 quarantine or isolation order or who was advised to self-quarantine because of COVID-19 yes no
- cared for a child* whose school or place of care was closed due to COVID-19 or whose child care provider was unavailable due to COVID-19 yes no
- accompanied anyone to get the vaccination or cared for them afterward yes no

List each day unable to work in your business from 4/1 to 9/30/2021 _____

Family leave
Round 2

F. Were **you** unable to work in your business because **you** (max 60 days):

- were subject to a COVID-19 quarantine or isolation order yes no
- were advised to self-quarantine because of COVID-19 yes no
- were exposed to COVID-19 and had to get a test or wait for the results yes no
- got the vaccination or had to recover from it yes no
- had COVID-19 symptoms and sought a medical diagnosis..... yes no
- cared for someone who was subject to a COVID-19 quarantine or isolation order or who was advised to self-quarantine because of COVID-19 yes no
- accompanied anyone to get the vaccination or cared for them afterward yes no
- cared for a child* whose school or place of care was closed due to COVID-19 or whose child care provider was unavailable due to COVID-19 yes no

Number of days unable to work in your business from 4/1 to 9/30/2021 _____

Please retain the documentation described on the next page with your tax records to support your lost workdays.

2021 Self-Employed COVID Worksheet

For volunteer use

Schedule C profit for 2021 \$ _____ x 92.35% = \$ _____ net S-E earnings

Schedule C profit for 2020 \$ _____ x 92.35% = \$ _____ net S-E earnings

Lost workdays claimed in 2020 Form 7202:

Line 4 _____ (sick leave Part 1 - \$511-per-day limit)

Line 6 _____ (sick leave Part 2 - \$200-per-day limit)

Line 25 _____ (family leave)

Amount of employer sick or family leave pay from W-2 or W-2 attachment:

	1/1 – 3/31/21	4/1 – 9/30/21
Sick leave (\$511-per-day limit)	\$ _____	\$ _____
Sick leave (\$200-per-day limit)	\$ _____	\$ _____
Family leave pay	\$ _____	\$ _____

* A **child** is an individual under age 18 who is: your biological, adopted, or foster child; your stepchild; a legal ward; a child for whom you have day-to-day responsibilities for care or financial support. It is also an adult son or daughter (18 years of age or older) who (1) has a mental or physical disability, and (2) is incapable of self-care because of that disability.

Documentation of sick leave or family leave lost work days should include:

1. The date or dates for which leave is to apply;
2. A statement of the COVID-19 related reason for leave and written support for such reason; and
3. A statement that the individual is unable to work, including by means of telework, for such reason.

In the case of a leave request based on a quarantine order or self-quarantine advice, the statement should include the name of the governmental entity ordering quarantine or the name of the health care professional advising self-quarantine, and, if the person subject to quarantine or advised to self-quarantine is not the individual, that person's name and relation to the individual.

In the case of a leave request based on a school closing or child care provider unavailability, the statement should include the name and age of the child (or children) to be cared for, the name of the school (or summer camp, summer enrichment program, or other summer program) that has closed or place of care that is unavailable, and a representation that no other person will be providing care for the child during the period for which the individual is receiving family leave and, with respect to the individual's inability to work or telework because of a need to provide care for a child older than fourteen during daylight hours, a statement that special circumstances exist requiring the individual to provide care.

2021 Itemized Deductions (Sch A) Worksheet (type-in fillable)

I donated a vehicle worth more than \$500 I made more than \$5,000 of noncash donations
 I paid interest on borrowings for investments I repaid income (taxed in prior year) over \$3,000

If you checked any of the above, please stop here and speak with one of our Counselors.

If none is checked: enter your totals below for each expense – we do not need the details. Ask if you are unsure or have any questions.

Your name: _____

MEDICAL EXPENSES you paid for yourself or your dependent that were not reimbursed	
Insurance* (specify)	\$
	\$
	\$
	\$
*Not paid pre-tax from paycheck for health, dental, vision, long-term care. Provide Form 1095-A from Marketplace if received.	
Doctors, dentist, etc.	\$
Hospital, medically needed care facility, etc.	\$
Prescriptions (even if filled with over the counter meds)	\$
Medical aids (canes, glasses, etc.)	\$
Other (specify):	\$
	\$
Parking	\$
Bus or car service	\$
Medical miles	mi.
CHARITY (you need to keep evidence of each; if \$250 or more, must be in writing from charity)	
Cash contributions (total)	\$
Other than cash, specify name of charity (no appreciated items):	(provide thrift store value)
	\$
	\$
	\$
Charitable miles	mi.

STATE/LOCAL TAXES	
State/local income tax paid (other than through withholding)	\$
Sales tax on car or home improvement purchases	\$
Real estate taxes (not service fees like garbage or sewer)	\$
Personal property (e.g. tax portion of car registration)	\$
Other taxes paid (specify):	\$
	\$
INTEREST	
Home mortgage interest - on main home	\$
- on second loan or home	\$
Loan balance owed at year end (Form 1098):	\$
Amount of loan used to buy, build, or improve home, if less than the full amount	\$
Mortgage insurance required by lender	\$
Year loan originated	Yr:
Other (specify):	\$
OTHER:	
Gambling losses	\$
Other (specify):	\$

We'll use your 2021 federal standard deduction shown below if more than your itemized deductions above (if blind, add \$1,700 or \$1,350 if married):

Single	\$12,550	Married	\$25,100	HOH	\$18,800
Single (65+)	\$14,250	Married (one 65+)	\$26,450	HOH (65+)	\$20,500
		Married (both 65+)	\$27,800		

2021 Self-Employed (Sch C) Worksheet (type-in fillable)

(Complete a separate worksheet for each business)

Business owner's name: _____

- | | |
|--|---|
| <input type="checkbox"/> I paid employees or other individuals
<input type="checkbox"/> I had more than \$35,000 in business expenses
<input type="checkbox"/> I kept an inventory for my business
<input type="checkbox"/> I have assets to depreciate (any > \$2,500) | <input type="checkbox"/> I want to deduct a home office
<input type="checkbox"/> I received a Form 1095-A
<input type="checkbox"/> I need to report a business loss
<input type="checkbox"/> I don't use the cash method of accounting |
|--|---|

If you checked any of the above, please stop here and speak with one of our Counselors.

If you checked none of these above, please continue by completing the worksheet below for each business.

Income	
Forms 1099 (-NEC, -MISC, -K)	\$
Cash, checks, etc. (incl. tips)	\$
Business expenses	
Advertising	\$
Commissions and fees	\$
Health insurance premiums	\$
Business insurance	\$
Interest on business loans	\$
Office expense/supplies	\$
Rent (not home office)	\$
Repairs	\$
Supplies	\$
Licenses or fees	\$

Business expenses (cont.)	
Business part of phone	\$
Training for this business	\$
Tools, etc. under \$2,500 each	\$
Travel away from home	\$
Business meals from restaurants	\$
Other business meals	\$
Other (specify)	\$
	\$
	\$
	\$
	\$
	\$
	\$

Business use of car or truck	
Total mileage for year	mi.
Business miles	mi.
Commuting miles	mi.
Other miles	mi.
Vehicle description:	
Date placed in service:	

Car or truck expenses	
Car loan interest	\$
Parking, tolls	\$
Other (specify)	\$
	\$
	\$
	\$

Drivers – be sure you have with you today:

- All Forms 1099 **AND** the detail provided by the company (Door Dash, Lyft, Postmates, Uber, etc.) – you need to download and print the detail from each company's web site.
- Your trip miles **AND** your between-trip miles (do not include from home to first stop nor from last stop to home).

AARP Foundation[®] Tax-Aide

2022 – COVID-19 Notice for Onsite Service

By coming to a Tax-Aide[®] site for service, you acknowledge and agree that:

- The dates, locations, times and format of service are subject to change due AARP Foundation Tax-Aide COVID-19 protocols with little to no notice
- You assume all risk in connection with participating in this offering and understand that the COVID-19 pandemic remains a threat to individuals and public health and that COVID-19 is a highly contagious disease
- You have no COVID-19 symptoms and have not exhibited any COVID-19 symptoms in the last 14 days, including without limitation, **fever or chills, cough, shortness of breath or difficulty breathing, fatigue, muscle or body aches, headache, new loss of taste or smell, sore throat, congestion or runny nose, nausea or vomiting and diarrhea**
- You have not had a positive COVID-19 confirmation within the past 14 days and have not been in close contact with a person who tested positive for COVID-19 in the past 10 days
- You will wear a mask that complies with CDC guidance onsite at all times unless state or local regulations or orders prohibit mask mandates
- You will maintain social distancing (at least 6 feet apart) with all individuals at all times onsite
- Your personal information can be shared with health authorities for contact tracing purposes
- You release, discharge and hold harmless AARP Foundation and its affiliates, and their respective, employees, directors, officers, volunteers, vendors and agents from and all liability, claims, and demands of every kind
- If you are asked to leave by an AARP Foundation Tax-Aide representative upon the belief that you are exhibiting COVID-19 symptoms, or otherwise do not meet any of the requirements above, you will immediately comply with that request and leave the premises

Please note that you may be asked to follow additional requirements onsite to comply with any state or local laws, and/or the rules of the host facility.

The AARP Foundation Tax-Aide program has virtual or remote service that may be available. You may be asked to reschedule your appointment, or use those services, if you will not be able meet the requirements above.

How AARP Foundation Tax-Aide Can Help You Today

We offer free tax return preparation to anyone who needs it. AARP Foundation Tax-Aide volunteers are trained to help you file a variety of income tax forms and schedules.

In certain situations, however, our volunteers may be unable to provide assistance. The Volunteer Protection Act requires that our volunteers stay within the scope of tax law and policies set by the IRS and AARP Foundation. Here's a guide to what our Tax-Aide volunteers can — and can't — do.

We can prepare most returns with:

- Wages, interest, dividends, capital gains/losses, unemployment compensation, pensions and other retirement income, Social Security benefits.
- Self-employment income, with limits.
- Most income reported on Form 1099-MISC. or Form 1099-NEC.
- Schedule K-1 that includes only interest, dividends, capital gains/losses or royalties.
- Charitable cash contributions
- Qualified Business Income deduction.
- Economic Impact Payments (aka Stimulus Payments)
- Itemized deductions, including noncash contributions to charity that total no more than \$5,000.
- Cancellation of nonbusiness credit card debt.
- IRA contributions — deductible or not.
- Most credits, such as earned income credit, education credits, child/additional child credit and credit for other dependents, child/dependent care credit, premium tax credit, simplified method foreign tax credit, self-employed sick leave or family leave credit, and retirement savings credit.
- Repayment of first-time homebuyer credit.
- Estimated tax payments.
- Injured spouse allocation, depending on state.
- Health Savings Accounts (HSA).
- Amendments to filed returns.
- Prior three tax years' returns.

We can't prepare returns with:

- Self-employment if there are employees, losses, expenses that exceed \$35,000, depreciation, business use of home, 1099 filing requirements or other complicating factors.
- Hobby income or other activities not for profit
- Complicated capital gains/losses, such as futures or options.
- Complicated Schedule K-1.
- Rental income, except land-only rentals or rentals of personal residence less than 15 days.*
- Royalty income with expenses if not from self-employment.
- Tax on a Child's Investment and Other Unearned Income (Kiddie Tax).
- Farm income or expenses.
- Moving expenses.*
- Some investment income or itemized deductions that are not included in our training.
- Alternative Minimum Tax, Additional Medicare Tax, or Net Investment Income Tax.
- Foreign financial asset reporting requirements.
- Any virtual currency investment or transaction.

* **Rental or moving:** A volunteer can prepare returns for active duty military personnel only when the preparing volunteer is certified in the military module and another volunteer is certified to review military returns.

AARP Foundation Tax-Aide is offered in conjunction with the IRS.

AARP Foundation®
For a future without senior poverty.

1-888-227-7669 aarpfoundation.org/taxaide

Virtual VITA/TCE Taxpayer Consent

This form is required whenever the taxpayer's tax return is completed and/or quality reviewed in a non-face-to-face environment. The site must explain to the taxpayer the process this site will use to prepare the taxpayer's return. If applicable, taxpayers must also be advised of all procedures and the associated risk if their data will be transferred from one site location to another site location.

Part I - To be completed by the VITA/TCE site:

Site name

Montauk Library

Site address (*street, city, state, zip code*)

871 Montauk Hwy.
Montauk, NY 11954

Site identification number (SIDN)

S15052387

Site coordinator name

John L

Site contact name

Denise DiPaolo

Site contact telephone number

631-668-3377

This site is using the following Virtual VITA/TCE method(s) to prepare your tax return:

- A. Drop Off Site:** This site uses a drop off process which includes the site maintaining personal identifiable information (*social security numbers, Form W-2, etc.*) to prepare the tax return at the same site but at a later time. In this process, you will come back to the same site for the quality review and/or signing the completed tax return. The site will explain the method it will use to contact you if additional information is needed to prepare and/or quality review the tax return.
- B. Intake Site:** This method includes the taxpayer leaving their personal identifiable information (*social security numbers, Form W-2 and other documents*) at the site in order to prepare and/or quality review the tax return at another location. In this process, the taxpayer's tax return information may be sent to another location for one or more of the following reasons; interviewing the taxpayer, preparing the tax return, or performing a quality review. The taxpayer may come back to the intake site for the quality review or to review and sign the completed tax return.
- C. Return Preparation and/or Quality Review Only Site:** This site may receive returns from one or more intake sites to prepare and/or quality review returns. This site generally does not take walk-in or appointments from other taxpayers in their location.
- D. Combination Site:** This site prepares returns for other permanent or temporary intake sites as well as assisting walk in and/or appointment only taxpayers within their location.
- E. 100% Virtual VITA/TCE Process:** This method includes non face-to-face interactions with the taxpayer and any of the VITA/TCE volunteers during the intake, interview, return preparation, quality review, and signing the tax return. The taxpayer will be explained the full process and is required to consent to step-by-step process used by the site. This includes the virtual procedures to send required documents (*social security numbers, Form W-2 and other documents*) through a secured file sharing system to a designated volunteer for review.

Part II: The Sites Process:

Explain how each process will be followed to assist taxpayers remotely. How will the site manage:

1. Scheduling the appointment

Appointments will be made in person at the library front desk or via telephone and information recorded at the front desk

2. Securing Taxpayer Consent Agreement

Signed 14446 included with taxpayers papers

3. Performing the Intake Process (*secure all documents*)

Intake filled out by taxpayer and presented with their papers. All information verified by tax counselor

4. Validating taxpayer's authentication (*Reviewing photo identification & Social Security Cards/ITINS*)

Photo ID and SS cards reviewed and verified prior to start of tax preparation

5. Performing the interview with the taxpayer(s)

Tax counselor

6. Preparing the tax return

Tax counselor

7. Performing the quality review

Quality reviewer with the tax payer

8. Sharing the completed return

Tax counselor, tax payer and quality reviewer

9. Signing the return

Tax payer

10. E-filing the tax return

ERO for the site

Part III: Taxpayer Consents:

Request to Review your Tax Return for Accuracy:

To ensure you are receiving quality services and an accurately prepared tax return at the volunteer site, IRS employees randomly select free tax preparation sites for review. If errors are identified, the site will make the necessary corrections. IRS does not keep any personal information from your reviewed tax return and this allows them to rate our VITA/TCE return preparation programs for accurately prepared tax returns. If you do not wish to have your return included as part of the review process, it will not affect the services provided to you at this site. If the site preparing this return is selected, do you consent to having your return reviewed for accuracy, by an IRS employee?

Yes No

Virtual Consent Disclosure:

If you agree to have your tax return prepared and your tax documents handled in the above manner, your signature and/or agreement is required on this document. Signing this document means that you are agreeing to the procedures stated above for preparing a tax return for you. (If this is a Married Filing Joint return both spouses must sign and date this document.) If you chose not to sign this form, we may not be able to prepare your tax return using this process. Since we are preparing your tax return virtually, we have to secure your consent agreeing to this process. If you consent to use these non-IRS virtual systems to disclose or use your tax return information, Federal law may not protect your tax return information from further use or distribution in the event these systems are hacked or breached without our knowledge. If you agree to the disclosure of your tax return information, your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature. If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by e-mail at complaints@tigta.treas.gov. While the IRS is responsible for providing oversight requirements to Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs, these sites are operated by IRS sponsored partners who manage IRS site operations requirements and volunteer ethical standards. In addition, the locations of these sites may not be in or on federal Property.

I am agreeing to use this site's Virtual VITA/TCE Process Yes No

Printed name		Printed name <i>(spouse if married filing joint)</i>	
Date of birth	Last four digits Social Security/ITIN number	Date of birth	Last four digits Social Security/ITIN number
Date	Telephone number	Date	Telephone number
Email address		Email address	
Signature <i>(electronic)</i>		Signature <i>(electronic)</i>	
OR		OR	
Signature <i>(type/print)</i>		Signature <i>(type/print)</i>	

Tax filing step 1: Gather all year-end income documents

As taxpayers are getting ready to file their taxes, the first thing they should do is gather their records. To avoid processing delays that may slow their refund, taxpayers should gather all year-end income documents before filing a 2021 tax return.

It's important for people to have all the necessary documents before starting to prepare their return. This helps them file a complete and accurate tax return. Here are some things taxpayers need to have before they begin doing their taxes.

- Social Security numbers of everyone listed on the tax return. Many taxpayers have these numbers memorized. Still, it's a good idea to have them on hand to double check that the numbers on the tax return are correct. An SSN with one number wrong or two numbers switched will cause processing delays.
- Bank account and routing numbers. People will need these for direct deposit refunds. Direct deposit is the fastest way for taxpayers to get their money and avoids a check getting lost, stolen or returned to IRS as undeliverable.
- Don't have a bank account? Learn how to open an account at an FDIC-Insured bank or through the National Credit Union Locator Tool. Veterans can access the Veterans Benefits Banking Program.
- Forms W-2 from employer(s).
- Forms 1099 from banks, issuing agencies and other payers including unemployment compensation, dividends, distributions from a pension, annuity or retirement plan.
- Form 1099-K, 1099-MISC, W-2 or other income statement for workers in the gig economy.
- Form 1099-INT for interest received.
- Other income documents and records of virtual currency transactions.
- Forms 1095-A, Health Insurance Marketplace Statement. Taxpayers will need this form to reconcile advance payments or claim the premium tax credit.
- Letter 6419, 2021 Total Advance Child Tax Credit Payments, to reconcile advance child tax credit payments.
- Letter 6475, Your 2021 Economic Impact Payment, to determine eligibility to claim the recovery rebate credit.

Forms usually start arriving by mail or are available online from employers and financial institutions in January. Taxpayers should review them carefully. If any information shown on the forms is inaccurate, the taxpayer should contact the payer ASAP for a correction.