

What You Need to Know About Your 2024 Tax-Aide Appointment-IN-PERSON SERVICE

We will prepare your return following IRS and Tax-Aide requirements for **in-person service** at Fern Ridge or Eugene Library or Eugene Public Library.

PRIOR to arriving at the site for your appointment, please **READ** and **COMPLETE** the documents in your packet that apply and collect **ALL** supporting tax documents to bring with you. You can fill out the INTAKE/INTERVIEW booklet by hand or on your computer as AARP Tax-Aide fill-in form <https://ta-nttc.tiny.us/Tax-Aide-Intake-Booklet>. Print out the form and bring it with you.

On the day of your appointment, if you have completed your **INTAKE/INTERVIEW** booklet, please arrive no more than **15** minutes before your scheduled appointment time. ***If you did not get a packet or did not complete your packet, arrive at least 30 mins prior to fill out in time for your scheduled appointment.***

Tax-Aide volunteers will review your documents and complete a short interview based on the documents that you provide. The Tax-Aide Counselor will then take your documents to prepare your return.

You will be given an estimate of how long it will take to prepare & review your return. Plan on waiting on site (or your car if no room is available for you to wait). **You need to pick up your return on the same day, as we cannot keep your documents overnight.**

Upon return completion, you will receive an explanation and a copy of your tax return, sign an IRS form that will allow us to electronically file your return, and your tax documents will be returned to you.

This Tax-Aide Site is staffed with **VOLUNTEERS**, trained and test-certified by the IRS. **YOU ARE RESPONSIBLE** for the accuracy of your return! Our job is to assist you to prepare and file (**for FREE**), your federal and/or state return. **WE DO NOT PROVIDE LEGAL, TAX OR FINANCIAL ADVICE.** Our training and certification **DOES NOT ALLOW US TO PREPARE CERTAIN RETURNS.** ***If your return includes any of the items below, we cannot prepare your return as ordered by AARP and the IRS:***

<input type="checkbox"/> SELF-EMPLOYMENT (1099-MISC OR OWN BUSINESS HAS <input type="checkbox"/> employees/inventory/depreciation or use of your home/expenses greater than \$35,000/ a net loss	<input type="checkbox"/> STOCK OPTIONS/ VIRTUAL CURRENCY (e.g., bitcoin)/ COMPLICATED STOCK TRANSACTIONS (e.g., day trading/capital gains)
<input type="checkbox"/> INCOME RELATED TO clergy/ministers	<input type="checkbox"/> SOME PARTS OF PARTNERSHIPS (Schedule K-1)
<input type="checkbox"/> ANY DEPRECIATION	<input type="checkbox"/> KIDDIE TAX - tax for dependents
<input type="checkbox"/> INTERNATIONAL INCOME	<input type="checkbox"/> ROTH IRA ROLLOVERS THAT ARE NOT TAX FREE
<input type="checkbox"/> CASUALTY LOSSES	<input type="checkbox"/> MOVING EXPENSES
<input type="checkbox"/> RENTAL OF PROPERTY OTHER THAN LAND ONLY AND SALE OF RENTAL PROPERTY	<input type="checkbox"/> CANCELLATION OF DEBT (1099C as part of a bankruptcy)
<input type="checkbox"/> FARM OR FISHING INCOME	<input type="checkbox"/> ALTERNATIVE MINIMUM TAX
<input type="checkbox"/> ROYALTY INCOME WITH EXPENSES	<input type="checkbox"/> MORTGAGE ASSISTANCE PAYMENT
<input type="checkbox"/> HOBBY INCOME	<input type="checkbox"/> OTHER COMPLEX TAX SITUATIONS THAT ARE NOT INCLUDED IN OUR TRAINING AND CERTIFICATION

To **CANCEL YOUR APPOINTMENT**, call Fern Ridge Google Voice @ 503-512-9702 or EPL Google Voice @ 541-234-3625 **AT LEAST ONE DAY BEFORE**, and leave a message, and/or send an email to 63055012@aarpfoundation.org. If you call the day of, we have no way to contact your appointment site.

TURN PAGE OVER FOR A CHECKLIST OF WHAT YOU NEED TO BRING FOR THIS APPOINTMENT

CHECKLIST OF WHAT YOU NEED TO BRING

REQUIRED:

- WEAR YOUR MASK (optional)
- Government issued photo ID for you (and spouse if married filing joint)-e.g. driver's license, passport, military ID etc.
- Social Security card or ITIN (Individual Taxpayer Identification Number) for ALL persons on the return. **Need the originals** or documentation from the Social Security office, e.g., Form SSA-1099, ITIN issuing letter
- **In packet: Completed Intake/Interview & Quality Review booklet, FORM 13614-C (review that when given a choice, at least ONE box is checked, EVEN if it says it is optional, "PREFER NOT TO ANSWER" needs to be selected.)**
- Prior year tax return-e.g. if we did it last year, bring the envelope we gave you with your return & documents
- Proof of bank account routing and account number for direct deposit of a refund (if you chose this option)
- Any letters or other documentation received from the IRS.

BRING OR FILL OUT ALL APPLICABLE OF THE FOLLOWING:

- Form W-2- wages/salary from employment
- Form W-2G- Certain Gambling Winnings and amounts for any gambling winnings not reported on Form W-2G
- Amount of any gambling losses for the tax year, if you had gambling winnings
- Form 1099-G – Certain Government payments like State income tax refunds / Unemployment compensation
- Form 1099-INT- Interest income
- Form 1099-DIV – Dividends and Distributions
- Form 1099-R – Distributions from pensions/annuities/retirement/profit sharing plans/IRAs/insurance contracts etc.
- Form SSA-1099 – Social Security Benefit Statement
- Form RRB-1099-R – Annuities or pensions by the Railroad Retirement Board
- Form-1099-C -Cancellation of Debt- for non-business credit card debt ONLY
- Form 1099-MISC – Miscellaneous Information-e.g., income from royalties/rents/prizes/awards/medical and health care payments
- Form 1099-NEC - Non-employee Compensation
- Documentation of all cash income received that IS NOT reflected on one of your other tax documents
- Form 1099-K – Payment Card and Third Pay Network Transactions-e.g., may receive from for-hire driving services or income through third party payment networks like Uber/Lyft/DoorDash etc.
- Form 1099-Q – Payments from Qualified Education Programs (Under Sections 529 and 530)
- Form 1099-S – Proceeds from Real Estate Transactions
- Capital Gains Information
- **In packet: Worksheet-2023 Itemized Deduction (Sch A)-e.g., medical/charity/state/local taxes/interest/other**
- **In packet: Medical Expenses, summarized and separated by Taxpayer/Spouse/dependents**
- Form 1098-T – Tuition Statement and Account Summary from the college
- Information regarding child or dependent care you paid for-i.e., name/address/EIN or Social Security number of provider/ total amount you paid each child or dependent named
- Information regarding any estimated tax payments made to the IRS or your State tax agency for 2022
- Form-1095-A – Health Insurance Marketplace Statement
- Form 1120-S-Schedule K-1- Shareholder's Share of Income, Deductions, Credits etc.
- Information regarding alimony paid or received in **2023**, need name and social security of former spouse
- Form 982 – Forgiveness of Main Home Mortgage

Intake/Interview and Quality Review Sheet

You will need:

- Tax Information such as Forms W-2, 1099, 1098, 1095.
- Social Security cards or ITIN letters for all persons on your tax return.
- Picture ID (such as valid driver's license) for you and your spouse.

- Please complete pages 1-4 of this form.
- You are responsible for the information on your return. Please provide complete and accurate information.
- If you have questions, please ask the IRS-certified volunteer preparer.

**Volunteers are trained to provide high quality service and uphold the highest ethical standards.
To report unethical behavior to the IRS, email us at wi.voltax@irs.gov**

Part I – Your Personal Information (If you are filing a joint return, enter your names in the same order as last year's return)

1. Your first name	M.I.	Last name	Best contact number	Are you a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
2. Your spouse's first name	M.I.	Last name	Best contact number	Is your spouse a U.S. citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing address		Apt #	City	State
4. Your Date of Birth	5. Your job title	6. Last year, were you:		a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No
7. Your spouse's Date of Birth	8. Your spouse's job title	9. Last year, was your spouse:		a. Full-time student <input type="checkbox"/> Yes <input type="checkbox"/> No
		b. Totally and permanently disabled <input type="checkbox"/> Yes <input type="checkbox"/> No		c. Legally blind <input type="checkbox"/> Yes <input type="checkbox"/> No
10. Can anyone claim you or your spouse as a dependent? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unsure				
11. Have you, your spouse, or dependents been a victim of tax related identity theft or been issued an Identity Protection PIN? <input type="checkbox"/> Yes <input type="checkbox"/> No				
12. Provide an email address (optional) (this email address will not be used for contacts from the Internal Revenue Service)				

Part II – Marital Status and Household Information

1. As of December 31, 2023, what was your marital status?

Never Married (This includes registered domestic partnerships, civil unions, or other formal relationships under state law)

Married a. If Yes, Did you get married in 2023? Yes No

Divorced b. Did you live with your spouse during any part of the last six months of 2023? Yes No

Legally Separated Date of final decree _____

Widowed Date of separate maintenance decree _____

Year of spouse's death _____

2. List the names below of:

- **everyone** who lived with you last year (other than your spouse)
- **anyone** you supported but did not live with you last year

If additional space is needed check here and list on page 3

To be completed by a Certified Volunteer Preparer

Name (first, last) Do not enter your name or spouse's name below	Date of Birth (mm/dd/yy)	Relationship to you (for example: son, daughter, parent, none, etc)	Number of months lived in your home last year	US Citizen (yes/no)	Resident of US, Canada, or Mexico last year (yes/no)	Single or Married as of 12/31/23 (S/M)	Full-time Student last year (yes/no)	Totally and Permanently Disabled (yes/no)	Is this person a qualifying child/relative of any other person? (yes/no)	Did this person provide more than 50% of his/her own support? (yes,no,n/a)	Did this person have less than \$4,700 of income? (yes,no,n/a)	Did the taxpayer(s) provide more than 50% of support for this person? (yes/no/n/a)	Did the taxpayer(s) pay more than half the cost of maintaining a home for this person? (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)					

Check appropriate box for each question in each section

Yes	No	Unsure	Part III – Income – Last Year, Did You (or Your Spouse) Receive
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Wages or Salary? (Form W-2) If yes, how many jobs did you have last year? _____
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. (A) Tip Income?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) Scholarships? (Forms W-2, 1098-T)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Interest/Dividends from: checking/savings accounts, bonds, CDs, brokerage? (Forms 1099-INT, 1099-DIV)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Refund of state/local income taxes? (Form 1099-G)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (B) Alimony income or separate maintenance payments?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Self-Employment income? (Forms 1099-MISC, 1099-NEC, 1099-K, cash, digital assets, or other property or services)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (A) Cash/check/digital assets, or other property or services for any work performed not reported on Forms W-2 or 1099?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. (A) Income (or loss) from the sale or exchange of stocks, bonds, digital assets or real estate? (including your home) (Forms 1099-S, 1099-B)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. (B) Disability income? (such as payments from insurance, or workers compensation) (Forms 1099-R, W-2)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. (A) Retirement income or payments from pensions, annuities, and or IRA? (Form 1099-R)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	12. (B) Unemployment Compensation? (Form 1099-G)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	13. (B) Social Security or Railroad Retirement Benefits? (Forms SSA-1099, RRB-1099)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	14. (M) Income (or loss) from rental property?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	15. (B) Other income? (gambling, lottery, prizes, awards, jury duty, digital assets, Sch K-1, royalties, foreign income, etc.)

Yes	No	Unsure	Part IV – Expenses – Last Year, Did You (or Your Spouse) Pay
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (B) Alimony or separate maintenance payments? If yes, do you have the recipient's SSN? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Contributions or repayments to a retirement account? <input type="checkbox"/> IRA (A) <input type="checkbox"/> Roth IRA (B) <input type="checkbox"/> 401K (B) <input type="checkbox"/> Other
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (B) College or post secondary educational expenses for yourself, spouse or dependents? (Form 1098-T)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. Any of the following? <input type="checkbox"/> (A) Medical & Dental (including insurance premiums) <input type="checkbox"/> (A) Mortgage Interest (Form 1098) <input type="checkbox"/> (A) Taxes (State, Real Estate, Personal Property, Sales) <input type="checkbox"/> (B) Charitable Contributions
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (B) Child or dependent care expenses such as daycare?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (B) For supplies used as an eligible educator such as a teacher, teacher's aide, counselor, etc.?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (A) Expenses related to self-employment income or any other income you received?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (B) Student loan interest? (Form 1098-E)

Yes	No	Unsure	Part V – Life Events – Last Year, Did You (or Your Spouse)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. (A) Have a Health Savings Account? (Forms 5498-SA, 1099-SA, W-2 with code W in box 12)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. (A) Have credit card, student loan or mortgage debt cancelled/forgiven by a lender or have a home foreclosure? (Forms 1099-C, 1099-A)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. (A) Adopt a child?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. (B) Have Earned Income Credit, Child Tax Credit or American Opportunity Credit disallowed in a prior year? If yes, for which tax year? _____
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. (A) Purchase and install energy-efficient home items? (such as windows, furnace, insulation, etc.)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. (A) Receive the First Time Homebuyers Credit in 2008?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. (B) Make estimated tax payments or apply last year's refund to this year's tax? If so how much? _____
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. (A) File a federal return last year containing a "capital loss carryover" on Form 1040 Schedule D?
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. (A) Have health coverage through the Marketplace (Exchange)? [Provide Form 1095-A]

Additional Information and Questions Related to the Preparation of Your Return

- 1. Would you like to receive written communications from the IRS in a language other than English? Yes No If yes, which language? _____
- 2. Presidential Election Campaign Fund (If you check a box, your tax or refund will not change)
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund You Spouse
- 3. If you are due a refund, would you like: a. Direct deposit Yes No b. To purchase U.S. Savings Bonds Yes No c. To split your refund between different accounts Yes No
- 4. If you have a balance due, would you like to make a payment directly from your bank account? Yes No
- 5. Did you live in an area that was declared a Federal disaster area? Yes No If yes, where? _____
- 6. Did you, or your spouse if filing jointly, receive a letter from the IRS? Yes No
- 7. Would you like information on how to vote and/or how to register to vote? Yes No

Many free tax preparation sites operate by receiving grant money or other federal financial assistance. The data from the following questions may be used by this site to apply for these grants or to support continued receipt of financial funding. Your answer will be used only for statistical purposes. These questions are optional.

- 8. Would you say you can carry on a conversation in English, both understanding & speaking? Very well Well Not well Not at all Prefer not to answer
- 9. Would you say you can read a newspaper or book in English? Very well Well Not well Not at all Prefer not to answer
- 10. Do you or any member of your household have a disability? Yes No Prefer not to answer
- 11. Are you or your spouse a Veteran from the U.S. Armed Forces? Yes No Prefer not to answer
- 12. Your race?
 American Indian or Alaska Native Asian Black or African American Native Hawaiian or other Pacific Islander White Prefer not to answer
- 13. Your spouse's race?
 American Indian or Alaska Native Asian Black or African American Native Hawaiian or other Pacific Islander White Prefer not to answer
 No spouse
- 14. Your ethnicity? Hispanic or Latino Not Hispanic or Latino Prefer not to answer
- 15. Your spouse's ethnicity? Hispanic or Latino Not Hispanic or Latino Prefer not to answer No spouse

Additional comments

Privacy Act and Paperwork Reduction Act Notice

The Privacy Act of 1974 requires that when we ask for information we tell you our legal right to ask for the information, why we are asking for it, and how it will be used. We must also tell you what could happen if we do not receive it, and whether your response is voluntary, required to obtain a benefit, or mandatory. Our legal right to ask for information is 5 U.S.C. 301. We are asking for this information to assist us in contacting you relative to your interest and/or participation in the IRS volunteer income tax preparation and outreach programs. The information you provide may be furnished to others who coordinate activities and staffing at volunteer return preparation sites or outreach activities. The information may also be used to establish effective controls, send correspondence and recognize volunteers. Your response is voluntary. However, if you do not provide the requested information, the IRS may not be able to use your assistance in these programs. The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

Optional Questions for AARP Foundation

16. How many people, including you, are part of your household? (Your household includes you and the number of other people financially supported by your annual household income.) (select one)

1 (yourself) 2 3 4 or more Prefer not to answer

17. Do you have a permanent disability or chronic condition that hinders or limits the amount of or kind of activities that you do?

Yes No Prefer not to answer

18. Does your spouse have a permanent disability or chronic condition that hinders or limits the amount of or kind of activities that he/she does?

Yes No Prefer not to answer

19. Did you save part of your refund last year?

No refund last year Yes No Don't remember Prefer not to answer

20. Do you rent or own your home?

Rent Own Neither Prefer not to answer

21. What is your gender identity? (*select all that apply*)

Male Female Non-Binary Prefer to self-describe Prefer not to answer

22. What is your spouse's gender identity? (*select all that apply*)

Male Female Non-Binary Prefer to self-describe Prefer not to answer

23. Do you identify as LGBTQ+ (Lesbian, Gay, Bisexual, Transgender, Queer/Questioning, ...)?

Yes No Prefer not to answer

24. Does your spouse identify as LGBTQ+ (Lesbian, Gay, Bisexual, Transgender, Queer/Questioning, ...)?

Yes No Prefer not to answer

Opportunity to Save Your Refund

Whether you want to save for an upcoming purchase, unexpected expenses, or things that are important to you, tax time provides a key opportunity to plan for your future financial security.

In past seasons Tax-Aide users have either deposited some of their refund into a savings account or purchased a \$50 savings bond. If you wish to start or continue saving your tax refund this year, let your Tax-Aide Counselor know.

How to Use this Intake Booklet

Welcome to our AARP Foundation Tax-Aide site. This Intake Booklet is one of the primary ways for you to provide information to the volunteer who will prepare your tax return. In addition to any paperwork you brought, this information will help give us a more complete picture of your tax situation and will also allow you to give us permission to take certain actions. Please complete the Booklet in its entirety and take a look at the following information to help you decide if you wish to give your consents and answer certain questions. **Your answers will not affect the preparation of your tax return.**

Demographic Questions: These are questions about you (and your spouse, if filing jointly). The data from these questions are used for statistical and program planning purposes.

Consent to Disclose Tax Return Information to VITA/TCE Tax Preparation Sites. If you had your tax return prepared at this site last year, some of your information (name, address, dependents, payers, etc.) will automatically appear when we prepare your return this time. You can also conveniently have your information available at any other AARP Foundation Tax-Aide or VITA Site. Sign this form if you want your information to be available at any AARP Foundation Tax-Aide or VITA Site you decide to use next year.

Consent to Disclose/Use Information to AARP Foundation. Sign this form if you want to allow information from your tax return, including answers to demographic questions, to be provided by Tax-Aide to the program sponsor – AARP Foundation – to assist in program development, to help support the funding of this free service and to send you other AARP Foundation program information.

Consent for AARP Foundation to use select tax return information to provide you with additional information about other free AARP Foundation programs or services. In addition to AARP Foundation Tax-Aide, AARP Foundation helps older adults with low income secure the essentials, including good jobs, eligible benefits, crucial refunds, and sustaining social connections through a variety of programs and services. Some or all of these programs or services may be relevant to you. Sign this form if you want to allow AARP Foundation—the charitable affiliate of AARP—to send you information about free programs and services. Your data will not be shared with AARP or AARP’s licensed service providers for the purposes of membership marketing or paid offers.

Consent to Disclose Tax Return Information to VITA/TCE Tax Preparation Sites

Federal Disclosure:

Federal law requires this consent form be provided to you. Unless authorized by law, we cannot disclose your tax return information to third parties for purposes other than the preparation and filing of your tax return without your consent. If you consent to the disclosure of your tax return information, Federal law may not protect your tax return information from further use or distribution.

You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. 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.

Terms:

Global Carry Forward of data allows TaxSlayer LLC, the provider of the VITA/TCE tax software, to make your tax return information available to ANY volunteer site participating in the IRS's VITA/TCE program that you select to prepare a tax return in the next filing season. This means you will be able to visit any volunteer site using TaxSlayer next year and have your tax return populate with your current year data, regardless of where you filed your tax return this year. This consent is valid through November 30, 2025.

The tax return information that will be disclosed includes, but is not limited to, demographic, financial and other personally identifiable information, about you, your tax return and your sources of income, which was input into the tax preparation software for the purpose of preparing your tax return. This information includes your name, address, date of birth, phone number, SSN, filing status, occupation, employer's name and address, and the amounts and sources of income, deductions and credits that were claimed on, or contained within, your tax return. The tax return information that will be disclosed also includes the name, SSN, date of birth, and relationship of any dependents that were claimed on your tax return.

You do not need to provide consent for the VITA/TCE partner preparing your tax return this year. Global Carry Forward will assist you only if you visit a different VITA or TCE partner next year that uses TaxSlayer. You have the right to receive a signed copy of this form.

Limitation on the Duration of Consent: I/we, the taxpayer, do not wish to limit the duration of the consent of the disclosure of tax return information to a date earlier than presented above (November 30, 2025). If I/we wish to limit the duration of the consent of the disclosure to an earlier date, I/we will deny consent.

Limitation on the Scope of Disclosure: I/we, the taxpayer, do not wish to limit the scope of the disclosure of tax return information further than presented above. If I/we wish to limit the scope of the disclosure of tax return information further than presented above, I/we will deny consent.

Consent:

I/we, the taxpayer, have read the above information.

I/we hereby consent to the disclosure of tax return information described in the Global Carry Forward terms above and allow the tax return preparer to enter a PIN in the tax preparation software on my behalf to verify that I/we consent to the terms of this disclosure.

Primary taxpayer printed name and signature	Date
Secondary taxpayer printed name and signature	Date

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. Report a Crime or IRS Employee Misconduct - U.S. Treasury Inspector General for Tax Administration (TIGTA) (<https://www.tigta.gov/reportcrime-misconduct>).

Consent to Disclose/Use Information to AARP Foundation

Federal Disclosure

Federal law requires this consent form be provided to you ("you" refers to each taxpayer, if more than one). Unless authorized by law, we cannot disclose, without your consent, your tax return information to third parties for purposes other than the preparation and filing of your tax return. If you consent to the disclosure of your tax return information, Federal law may not protect your tax return information from further use or distribution.

You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. 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.

Terms:

I/We authorize the AARP Foundation as follows:

3 Years-Disclosure: Tax Preparer will disclose the Personal Information to the Software Developer through Software Developer's tax preparation program. The Software Developer will disclose the Personal Information to AARP Foundation.

3 Years-Purpose of the Disclosure/Use is for the Software Developer to make available the Taxpayer's Personal Information as entered in the tax return to AARP Foundation in order for it to provide reporting, support, administrative assistance, and program and research opportunities to the tax preparer.

Personal Information: The tax return information that will be disclosed includes—but is not limited to—demographic, financial and other personally identifiable information, about you, your tax return, your sources of income, and any other data that was input into the tax preparation software.

Limitation on the Duration of Consent: I/we, the taxpayer, do not wish to limit the duration of the consent of the disclosure/use of tax return information to a date earlier than three years. If I/we wish to limit the duration of the disclosure/use to an earlier date, I will deny consent.

Limitation on the Scope of Disclosure: I/we, the taxpayer, do not wish to limit the scope of the disclosure of tax return information further than presented above. If I/we wish to limit the scope of the disclosure of tax return information further than presented above, I/we will deny consent.

Primary taxpayer printed name and signature	Date
Secondary taxpayer printed name and signature	Date

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 email at complaints@tigta.treas.gov.

Consent for AARP Foundation to Use Select Tax Return Information

Federal Disclosure

Federal law requires this consent form be provided to you. Unless authorized by law, we cannot use your tax return information for purposes other than the preparation and filing of your tax return without your consent.

You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. 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.

Terms:

The AARP Foundation Tax-Aide program is one of several free programs or services that AARP Foundation provides to help older adults with low income secure the essentials, including good jobs, eligible benefits, refunds, and sustaining social connections. Some of these programs or services may be relevant to you. If you would like us to use your tax return information to help determine whether other free AARP Foundation programs or services might be available to you, to send you details about how to access these programs or services, and/or contact you to see if you are eligible and interested to participate in research-related activities, such as surveys or discussion groups, that inform our programs and services, please sign and date this consent for the use of your tax return information.

I/We authorize AARP Foundation as follows:

3 Years-Purpose: The purpose of the Use is for AARP Foundation to use your tax return information to determine whether to provide you additional information about other free AARP Foundation programs or services.

Personal Information: The tax return information that will be used includes your name, address, email, phone number, age, adjusted gross income, race, ethnicity, gender identity, sexual orientation, disability status, veteran status, household size, refund allocations, credits, property ownership, and schedules used.

Limitation on the Duration of Consent: I/we, the taxpayer, do not wish to limit the duration of the consent of the use of tax return information to a date earlier than three years. If I/we wish to limit the duration of the use to an earlier date, I/we will deny consent.

Primary taxpayer printed name and signature	Date
Secondary taxpayer printed name and signature	Date

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 email at complaints@tigta.treas.gov.

2023 Itemized Deductions (Sch A) Worksheet (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.
Please ask if you are unsure or have any questions.

Your name: _____

<p>MEDICAL EXPENSES you paid for yourself or</p> <p style="font-size: 24pt; text-align: center;">USE FORM ON NEXT PAGE FOR MEDICAL EXPENSES!</p> <p>Provide Form 1095-A from Marketplace if received.</p> <p>Exclude pre-tax from paycheck for health, dental, vision and long-term care.</p>	<p>STATE/LOCAL TAXES</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>State/local income tax paid (other than through withholding)</td><td style="text-align: right;">\$</td></tr> <tr><td>Sales tax on car or home improvement purchases</td><td style="text-align: right;">\$</td></tr> <tr><td>Real estate taxes (not service fees like garbage or sewer)</td><td style="text-align: right;">\$</td></tr> <tr><td>Personal property (e.g. tax portion of car registration)</td><td style="text-align: right;">\$</td></tr> <tr><td>Other taxes paid (specify):</td><td style="text-align: right;">\$</td></tr> <tr><td></td><td style="text-align: right;">\$</td></tr> </table> <p>INTEREST</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>Home mortgage interest - on main home</td><td style="text-align: right;">\$</td></tr> <tr><td>- on second loan or home</td><td style="text-align: right;">\$</td></tr> <tr><td>Loan balance owed at Jan 1 or date acquired (Form 1098):</td><td style="text-align: right;">\$</td></tr> <tr><td>Amount of loan used to buy, build, or improve home, if less than the full amount</td><td style="text-align: right;">\$</td></tr> <tr><td>Mortgage insurance required by lender</td><td style="text-align: right;">\$</td></tr> <tr><td>Year loan originated</td><td style="text-align: right;">Yr:</td></tr> <tr><td>Other (specify):</td><td style="text-align: right;">\$</td></tr> </table> <p>OTHER:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>Gambling losses/expenses</td><td style="text-align: right;">\$</td></tr> <tr><td>Other (specify):</td><td style="text-align: right;">\$</td></tr> </table>	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):	\$		\$	Home mortgage interest - on main home	\$	- on second loan or home	\$	Loan balance owed at Jan 1 or date acquired (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):	\$	Gambling losses/expenses	\$	Other (specify):	\$
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Year loan originated	Yr:																														
Other (specify):	\$																														
Gambling losses/expenses	\$																														
Other (specify):	\$																														
<p>CHARITY (you need to keep evidence of each; if \$250 or more, must be in writing from charity)</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>Cash contributions (total)</td><td style="text-align: right;">\$</td></tr> <tr><td>Other than cash, specify name of charity (provide thrift store value) (no appreciated items)</td><td style="text-align: right;">\$</td></tr> <tr><td></td><td style="text-align: right;">\$</td></tr> <tr><td></td><td style="text-align: right;">\$</td></tr> <tr><td></td><td style="text-align: right;">\$</td></tr> <tr><td>Charitable miles</td><td style="text-align: right;">mi.</td></tr> </table>	Cash contributions (total)	\$	Other than cash, specify name of charity (provide thrift store value) (no appreciated items)	\$		\$		\$		\$	Charitable miles	mi.																			
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Other than cash, specify name of charity (provide thrift store value) (no appreciated items)	\$																														
	\$																														
	\$																														
	\$																														
Charitable miles	mi.																														

We'll use your 2023 federal standard deduction shown below if more than your itemized deductions above (if blind, add \$1,850 or \$1,500 if married):

Single	\$13,850	Married (filing joint)	\$27,700	HOH	\$20,800
Single (65+)	\$15,700	Married (one 65+)	\$29,200	HOH (65+)	\$22,650
		Married (both 65+)	\$30,700		

MEDICAL EXPENSES TABLE

Taxpayer or Spouse 66 or older separate expenses

Both less than 66 combine expenses into 1 column

Medical Expenses	Taxpayer	Spouse	Other Medical Dependents
Medicare Premiums			
Other Medical Insurance premiums			
Doctor Copays/payments			
Prescription Drugs			
X-rays, Labs, Tests, etc.			
Nursing Help			
Hospital payments			
Alcohol and Drug Rehabilitation			
Medical Aids (Glasses, Hearing Aids, etc.)			
Dentist			
Medical miles			
Other			
Long Term Care Insurance premiums			

Education Credits Worksheet (fillable)

Taxpayer name _____

Please complete one worksheet for each student. Name of student: _____

There are two education credits: the American Opportunity Credit and the Lifetime Learning Credit. Your eligibility depends on many things, which are addressed by each question below. Our Counselors will rely upon your answers to determine your eligibility for either education credit. It is important that you accurately respond to all of the following items that apply to your situation.

If you have any questions, please ask one of our Counselors.

Student Information	
Dependent student's filing status: Single (S); Married Filing Joint (MFJ) (or filing just to get a refund of withholding); Married Filing Separate (MFJ); Qualifying Surviving Spouse (QSS); Head of Household (HH)	
Was student's earned income less than one-half of their support? (Yes / No)	
Was at least one parent alive at the end of the tax year? (Yes / No)	
Is student enrolled in a degree or other credential program? (Yes / No)	
Is student enrolled full-time (FT), half-time (HT), or less than half-time (Less)	
Had student completed the first four years of postsecondary education at the beginning of the tax year? (Yes / No)	
Has the American Opportunity Credit been used for this student for four tax years? (Yes / No)	
Was the student ever convicted of a drug felony? (Yes / No)	

Funding Sources (list amount received from each source, use separate sheet as needed)	
Unrestricted grants or scholarships eligible for living expenses	\$
Other scholarships or fellowships	\$
Was a W-2 issued for any of this income? (Yes / No)	
Amount <u>required</u> to be spent on tuition, fees, books or equipment	\$
Distributions from Coverdell Education Savings Account (ESA)	\$
Distributions from Qualified Tuition Plans (529 Plans)	\$
Early distributions from IRAs	\$
U.S. Savings bonds used for tuition and required enrollment fees	\$
Excludible emergency financial aid grants (CARES) (do not reduce educ expenses)	\$
Student loans or savings	\$

Education Credits Worksheet (fillable)

Each of the education credits covers some education expenses, none of them covers all expenses. Tuition and other expenses that are necessary for enrollment are generally covered. Non-essential fees, such as transportation costs, room and board, sports fees, and student health fees may not be covered.

Institutions issue a Form 1098-T to their students. Please provide all Forms 1098-T with your other tax documents. If you do not have Form 1098-T or have lost it, check the student's on-line school account or contact the educational institution to obtain them before submitting to Tax-Aide.

The student's financial account statement, available to download or from the educational institution's Finance Office, contains information that is important in determining qualifying expenses. Please include a copy of each student's financial account statement with your other tax documents.

Expenses <i>(Not all expenses qualify for both Education Credits)</i>	
Tuition	\$
Student activity fees, if required for enrollment	\$
Required books that <u>must</u> be purchased from the institution	\$
Required books purchased from a bookstore or otherwise	\$
Required supplies and equipment fees which must be purchased from the institution	\$
Other required supplies and equipment	\$
Living expenses, even if living at home	\$
Required insurance or student health fees	\$
Expenses for special needs services	\$
Other (specify):	\$
	\$
	\$
	\$

2023 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 Form 1095-A for health coverage
<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).

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City of Eugene

Guide for Calculating the Self-Employment Tax

Introduction. This guide provides information for calculating the Self-Employment Tax. The Self-Employment Tax applies to net earnings from self-employment. Please note that the calculation of the Self-Employment Tax is performed on an annual basis for self-employed individuals.

Net Earnings from Self-Employment

Net earnings from self-employment are defined in IRC section 1402. This includes the \$400 exclusion allowed for federal and state purposes. Net self-employment earnings are generally reflected on the federal Schedule SE, line 2. This is the amount to put on line 1 of the Self-Employment Tax return.

The net self-employment earnings on the federal Schedule SE may include those earnings reported on the:

- Federal Schedule C or C-EZ.
- Schedule K-1 from a partnership return (Form 1065).

This is not intended to be tax preparation advice. Please consult your CPA or tax preparer to ensure accurate calculation of annual net earnings.

Partnership entities are not subject to the Self-Employment Tax. The individual self-employed partners of the partnership are responsible for filing and paying the tax. However, a partnership may choose to file one return and pay the tax for all individual partners. The MUNIREvs system will accept multiple Self-Employment returns under one account number to accommodate individually filed SE returns for each partner. If the business needs additional workflows added to the business MUNIREvs account to accommodate additional returns, please contact us at cspayrolltaxhelp@eugene-or.gov.

Reduced Tax Rate for employers with 2 or less average annual employment

Employers with 2 or less or no average annual employees are eligible to claim a reduced tax rate of 0.0015 on the first \$100,000 in payroll on both the Employer Tax and the Self-Employment Tax. See the tax form instructions for how to claim this discounted rate on the Self-Employment Return or final return of a closed business.

If a sole proprietor or partnership has two or less, or no employees, the reduced tax rate is applicable on the first \$100,000 of net earnings from self-employment for sole proprietors or each individual partner. Adequate records must be maintained to claim this optional discounted rate and documentation will be requested in the event of a compliance review.

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City of Eugene

Self-Employment Tax

Form EUG-SE Instructions

2023

What is the Community Safety Payroll Tax?

On June 10, 2019, the Eugene City Council passed the Community Safety Payroll Tax Ordinance (No. 20616) to provide long-term funding for community safety services. The Payroll Tax will be effective beginning January 1, 2021.

There are three components of the payroll tax - an Employer Payroll Tax, an Employee Payroll Tax, and a tax on Self-Employment earnings.

- The *Self-Employment Tax* is applied to the net earnings from self-employed persons with a physical address in the Eugene city limits.

MUNIREvs Tax Administration Service

The City of Eugene has partnered with MUNIREvs, an online tax administration service, to provide online registration, filing, and payment options.

The service makes filing and paying easy with tax forms, electronic notices and reminders, as well as filing and payment history all on an easy to use website.

Visit <https://eugene.munirevs.com> to get registered and say good-bye to paper forms.

Self-Employment Tax

The *Self-Employment (SE) tax* is imposed on the net earnings from self-employment business activities of individuals or partnerships with a physical address in the Eugene city limits.

“Net earnings from Self-Employment” is defined in section 1402 of the Internal Revenue Code of 1986, as that section was in effect and operative on December 31, 1988.

Anyone who has self-employment earnings from a business located in the Eugene city limits must pay this tax. Persons who must pay the self-employment tax include self-employed individuals, sole proprietors, independent

contractors, members of a partnership, and persons who have net self-employment earnings greater than \$400 from business locations in the Eugene city limits.

For payroll periods that begin on or after January 1, 2022, an employing unit subject to the Self-Employment Tax with employees is responsible for paying both the quarterly Employee and Employer Payroll Tax as well as the annual Self-Employment Tax. See the Tax Treatment Charts for more information on this updated tax treatment.

Partnerships. Partnerships aren't subject to the Self-Employment Tax. The individual self-employed partners of the partnership are responsible for filing and paying the tax. However, a partnership may choose to file one return and pay the tax for all individual partners.

Exemptions -

- *Clergy.* Compensation received by clergy or a member of a religious order when performing religious services is not subject to this tax. However, compensation received for performing religious services as an *independent contractor* is subject to this tax.

Returns

The Self-Employment Tax is paid on an annual basis. It is due on the 15th day of the fourth month following the end of the calendar year.

For employing units subject to the Self-Employment Tax filing a fiscal year return, the return is due on the 15th day of the fourth month following the end of the fiscal year. If the business is a fiscal year filer, please contact the city at cspayrolltaxhelp@eugene-or.gov as the Self-Employment Tax form due date may need to be adjusted.

When the due date falls on a Saturday, Sunday, or legal holiday, the due date will be the next business day.

For the 2023 tax year, the due date for calendar year filers is April 15, 2024.

Extensions - If allowed an extension for Federal or Oregon purposes, the business is allowed the same extension for the Eugene SE Tax. If the business has been granted an extension, it must make the payment by the original due date of the return to avoid a penalty and interest charge. **An extension of time to file does not mean more time to pay.**

Forms

The *SE tax form*– *Self-Employed Tax Annual Return* (Form EUG-SE) is submitted annually.

The Voucher form – Form EUG-PY-V for paper forms submitted with check, cashier's check or money order payments via mail. See 'Payments' below for where to send mailed payments.

If a self-employed person had taxable self-employment earnings of less than \$400 for the year, they need to submit a 'zero' SE return.

Calculating SE Tax

The Ordinance provides the Self-Employment Tax rate is 0.0021, unless the self-employed person had two or less, or no employees during the year, in which the tax rate is 0.0015 on self-employment earnings up to \$100,000.

Two or less employees – If a self-employed person employs two or less, or no employees during the year, the first \$100,000 of net earnings from self-employment are taxed at a reduced rate of .0015.

"Two or Less employees" will be determined using *average annual employment*. This will be a count of all employees (including all full-time, part-time, temporary, and seasonal employees) for each month, totaled for the year, and divided by 12. Self-Employed persons are not considered their own employee and should not be included in the employee count.

'Employees' does not include temporary employees contracted through professional employment organizations or staffing services.

Eugene City Limits

To see if a business location is in the Eugene city limits, please use our online Search by Address tool on our website. The Eugene city limits is not the same as the Eugene urban growth boundary or determined by certain ZIP codes. A self-employed person may have an address that contains "Eugene," but still be outside the Eugene city limits.

Business Location

The *SE Tax* is applied to net self-employment earnings a self-employed person located in the Eugene city limits. The key factor is the *physical location of the self-employed person*, not where the work is performed as with the TriMet and LTD self-employment transit taxes.

For this purpose, "business location" is defined as any physical location in the Eugene city limits to which a self-employed person conducts business operations, including any real property, building, facility, or office owned, leased, or occupied by the self-employed person.

"Business location" does not include temporary job sites generated by customers located in the Eugene city limits, including but not limited to construction sites or plumbing / electrical / landscaping clients.

Multiple business locations - If a self-employed person with a physical address in the City has one or more business locations outside the City, no tax is owed for the self-employment earnings apportioned to those locations.

For more business location examples, please refer to the "Business Location Overview" document.

Filing Options

Employing units subject to the Self-Employment Tax can file returns electronically or by paper. Filing by either method will require setting up an account with MUNIREvs prior to reporting. MUNIREvs will also provide bulk filing options for Self-Employment Tax filers using an XML format.

To register, go to <https://eugene.munirevs.com>

and select “New Users - Register.” Follow the instructions and complete all required fields.

Once the business has registered, it will receive a MUNIREvs account number that will be reported on all paper returns and vouchers submitted to the City.

Registration

All employing units and self-employed entities such as sole proprietors and partnerships with a physical business location in the Eugene city limits are subject to the Community Safety Payroll Tax will need to register with the City by going to <https://eugene.munirevs.com>.

Payments

The City of Eugene accepts the following forms of payment:

Payment Type	Method	Portal/Location
Online	Through MUNIREvs	https://eugene.munirevs.com at checkout cart
Check, Cashier's Check, Money Order	Mail with separate Voucher form for each tax type	PO Box 10087 Eugene, OR 97440
Cash	In Person (by appointment only)	100 W 10 th Ave. Ste 400, Eugene, OR 97401

Estimated prepayments are not required but suggested for filers utilizing a state or federal extension. Please note that if a filing extension is in place, that an extension means more time to file, not more time to pay. If there is an overpayment on an annual Self Employment return the overpaid amount will be refunded.

Interest

Interest starts accruing on the day after the due date and continues to accrue every day, including the date of payment. Interest is figured daily, based on a 365-day year.

The annual interest rate for 2024 is 8 percent, or 0.0219 percent per day – The payroll tax interest rate is tied to ORS 305.220 and is in alignment with the Oregon Department of Revenue. Please see 2021/2022 instruction forms to view interest rate calculations for prior years.

- (2023) Tax × .000219 × Number of days.

Penalties

The following penalties may apply –

- The penalty for failure to pay is 5% of any tax not paid in full by the original due date.
- The penalty for failure to file (tax form received more than 30 days late) is 20% of the tax amount.
- Additional penalties may apply- please see Administrative Order 44-21-07-F, section R-3.762-G for further details.

Need assistance?

If further assistance is needed to understand and complete the Self-Employment Tax, please see the City of Eugene Payroll tax website at www.eugene-or.gov/payrolltax.

You may also contact the City’s Payroll Tax Team in Central Services Finance by calling **(541) 682-5053** or emailing cspayrolltaxhelp@eugene-or.gov.

If you need assistance with our online tax administration MUNIREvs, including registering, filing, and paying online, email the MUNIREvs team at blt.str.support@govos.com or by calling **888-751- 1911**

Please be sure to provide the business MUNIREvs account number and need of assistance with a Eugene payroll tax question in all correspondence so MUNIREvs can assist more promptly.

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City of Eugene
SELF-EMPLOYMENT TAX
Annual Return

Form EUG-SE
2023

First name and middle initial		Last name		Social Security No. (SSN)	
Business or Partnership name (if a partnership filing)				Federal Employer Identification No. (FEIN)	
Contact name (if partnership filing)		Phone number		MUNIRevs account number	
Mailing Address			City	State	ZIP code
Email address (for notifications)					

Check applicable boxes:

- | | |
|---|--|
| <input type="checkbox"/> Oregon or federal extension filed | <input type="checkbox"/> Name or address has changed |
| <input type="checkbox"/> Amended return | <input type="checkbox"/> Final return, no longer in business |
| <input type="checkbox"/> Fiscal year filer. Fiscal year end date ____/____/____ | |

NOTE: If you had an annual average employment of two employees or less, you may be eligible for a reduced tax rate. See page 2 for more information. If you qualify for the reduced rate, check this box and complete the reduced tax worksheet on page 2.....

1. Self-employment earnings from federal Schedule SE or Partnership Form 1065.....	1. \$
2. Less \$400 exclusion per taxpayer.....	2. \$
3. Net earnings subject to Community Safety Payroll Tax. Line 1 minus line 2.....	3. \$
4. If you or the partnership had an annual average employment of two or less employees, see page 2. Otherwise, multiply line 5 by 0.0021.....	4. \$
5. Prepayments.....	5. \$
6. Tax to pay. If line 4 is more than line 5, you have tax to pay. Line 4 minus line 5.....	6. \$
7. Penalty and interest for filing or paying late (<i>see Instructions</i>).....	7. \$
8. Total amount due. Line 6 plus line 7.....	8. \$
9. Overpayment. If line 5 is more than line 4, you overpaid. Line 5 minus line 4.....	9. \$

Check this box if you have an overpayment. A refund will automatically be issued by the City

Include your payment and payment voucher with this return.

Under penalty of false swearing, I declare that the information in the return is true, correct, and complete.

Print name	Signature	Date
------------	-----------	------

Paid preparer use only

Print preparer name	Preparer's signature	Date	
Firm name	Preparer license number	Phone number	
Preparer address	City	State	ZIP code

Mail return with payment to:
 City of Eugene
 PO Box 10087
 Eugene OR 97440



2023

SELF-EMPLOYMENT TAX
Annual Tax Return

Reduced tax rate

If you had annual average employment of two employees or less, you may be eligible for a reduced tax rate on up to \$100,000 in net self-employment earnings. Complete both Sections A and B below and include this page with the Form EUG-SE if applying the reduced tax rate.

Section A - Average annual employment. Enter the employee count for each month. Include all full-time, part-time, temporary and seasonal employees. **Do not include self-employed individuals in the employee count.**

Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.

Total: divided by 12 = Round to two decimal places. This is your average annual employment.

If your average annual employment is two (2.00) employees or less, you qualify for the reduced tax rate. Complete the following worksheet to calculate your tax.

Section B - Reduced tax rate worksheet.

Important - Use this worksheet only if you had an average annual employment of two employees or less. If you qualify for the reduced tax rate, check the box on page 1 and complete lines 1, 2, and 3 of the Form EUG-SE before completing this worksheet.

1. Enter net earnings from self-employment from line 3 of page 1.	1.	\$	
2. Total net earnings from self-employment subject to the reduced rate.	2.	\$	100,000.00
3. Is line 2 more than line 1?			
a. If yes, then multiply line 1 by 0.0015, enter on line 4 of page 1, and STOP. Complete the rest of Form EUG-SE.	3a.	\$	
b. If no, line 1 minus line 2.	3b.	\$	
4. Multiply line 3b by 0.0021	4.	\$	
5. Tax on first \$100,000 of self-employment earnings	5.	\$	150.00
6. Add lines 4 and 5 enter the total on line 4 of page 1. Complete the rest of Form EUG-SE.	6.	\$	

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